



Data Privacy Statements by Territory

List of active client facing entities within the PwC network: <https://www.pwc.com/gx/en/about/corporate-governance/legal-entities.html>

Countries and regions in which PwC member firms operate:
<https://www.pwc.com/gx/en/about/office-locations.html#/>

Please choose the territory you selected as the assigned or relevant location from the list below to review the applicable privacy statement. If a data privacy statement is not hyperlinked for your location, review and acknowledge the Global data privacy statement. ☐

• Albania • Algeria • Andorra • Angola • Anguilla • Antigua • Argentina • Argentina Service Delivery Center (SDC) • Armenia • Australia • Austria • Azerbaijan • Bahamas • Bahrain • Bangladesh • Barbados • Belgium • Bermuda • Bhutan • Bolivia • Bonaire • Bosnia & Herzegovina • Botswana • Brazil • British Virgin Islands • Brunei • Bulgaria • Cambodia • Cameroon • Canada • Cape Verde • Cayman Islands • Chad • Channel Islands • Chile • China • Colombia • Costa Rica • Cote d'Ivoire • Croatia • Czech Republic • Democratic Republic of Congo • Denmark	• Luxembourg • Macau, China • Macedonia • Madagascar • Malaysia • Maldives • Mali • Malta • Manilla Service Delivery Center (SDC) • Martinique • Mauritania • Mauritius • Mexico • Miquelon • Moldova • Monaco • Mongolia • Montenegro • Montserrat • Morocco • Mozambique • Myanmar • Namibia • Netherlands • Nevis • New Zealand • Nicaragua • Nigeria • Norway • Oman • Pakistan • Palestinian Territories • Panama • Papua New Guinea • Paraguay • Peru • Philippines • Poland • Portugal • Puerto Rico • PwC IT Services Ltd. (ITSCo) • Qatar • Republic of Congo

• Dominica • Dominican Republic • Ecuador • Egypt • El Salvador • Equatorial Guinea • Estonia • Faroe Islands • Fiji • Finland • France • French Guiana • Gabon • Gambia • Georgia • Germany • Ghana • Global • Gibraltar • Greece • Greenland • Grenada • Guadeloupe • Guatemala • Guinea-Bissau • Guyana • Honduras • Hong Kong, China • Hungary • Iceland • India • Indonesia • Iraq • Ireland • Isle of Man • Israel • Italy • Jamaica • Japan • Jordan • Katowice Service Delivery Center (SDC) • Kazakhstan • Kenya • Kolkata Service Delivery Center (SDC) • Kosovo • Kuwait • Kyrgyzstan • Laos • Latvia • Lebanon • Lesotho • Liberia • Libya • Liechtenstein • Lithuania	• Republic of Guinea • Republic of South Africa • Reunion • Romania • Rwanda • Saudi Arabia • Senegal • Serbia • Seychelles • Sierra Leone • Singapore • Slovak Republic • Slovenia • South Korea • Spain • Sri Lanka • St Eustatius • Sr. Kitts • St. Lucia • St. Pierre • St. Vincent • Swaziland • Sweden • Switzerland • Taiwan • Tajikistan • Thailand • The Grenadines • Trinidad & Tobago • Tunisia • Türkiye • Turkmenistan • Turks & Caicos Islands • UAE • Uganda • Ukraine • United Kingdom • United States • Uruguay • US Virgin Islands • Uzbekistan • Venezuela • Vietnam • Zambia



PwC Ethics Helpline - Frequently Asked Questions and Privacy Information

Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline. The FAQs and Privacy Information Document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data.

This document was last updated in March 2021. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date.

FAQs

- **Key terms used in these FAQs**
- **Who is responsible for the personal data I submit to the PwC Ethics Helpline?**
- **Who can use the PwC Ethics Helpline?**
- **How do I contact the PwC Ethics Helpline?**
- **What kinds of issues can I raise with the PwC Ethics Helpline?**
- **When should I use other reporting channels?**
- **What if the information I provide turns out to be incorrect?**
- **Can I make a report anonymously?**
- **If I submit a report, is my identity protected?**
- **What personal data do you collect and why?**
- **Do not submit sensitive personal data unless it's necessary and relevant**
- **Site usage data that is collected automatically**
- **What personal data do you record if I ask a question about PwC policies or standards?**
- **Must I provide personal data as a statutory or contractual requirement?**
- **What legal justification do you rely on to process personal data?**
- **For how long do you keep my personal data?**
- **What are my rights in connection with my personal data?**
- **Which other parties could handle my personal data?**
- **Transfers of Personal Data from the European Economic Area**
- **Children**
- **Contact points for questions and exercising legal rights**

1. Key terms used in these FAQs

In these FAQs, we refer to information about you or information that identifies you as “**personal data**” or “**personal information**.” We use the term “**processing**” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to the PwC Ethics Helpline?

The data controller of personal data you provide to PwC Ethics Helpline is the PwC firm that is responsible for addressing or investigating the matter you have raised. This is usually the PwC firm where the incident took place or that is directly connected with the matter you have raised. A “data controller” has primary responsibility for ensuring that the handling of your personal data complies with data protection laws.

For a list of active client facing entities within the PwC network and countries and regions in which PwC member firms operate, see the links provided at the beginning of this PDF document.

In this document, “we,” “us” and “PwC” means the PwC firm that is responsible for addressing the matter raised and that is the data controller of your personal information.



3. Who can use the PwC Ethics Helpline?

PwC Ethics Helpline can be used by PwC workers (including PwC partners, directors, managers, employees, independent contractors, and contingent workers) and external stakeholders, such as business partners, clients, suppliers, and anyone who has interacted with PwC. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of the PwC Network as further specified below.

4. How do I contact the PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone and by Web.

PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24-hour access. NAVEX specialists will receive reports submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with the PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC's Global Code of Conduct; or (3) unethical conduct.

Asking a question about any PwC policy, standard, or PwC's Global Code of Conduct.

In certain countries, PwC may only accept reports relating to certain matters, such as financial, accounting, auditing, and bribery matters. If your concern pertains to a matter that under applicable legislation can't be reported to PwC Ethics Helpline, the report will not be dealt with by PwC Ethics Helpline and you will be advised to report the matter directly to your local manager, partner, ethics team, or HC representative, as appropriate.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don't feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue.

Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

We encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique. Note that, for the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

**9. If I submit a report, is my identity protected?**

Your identity will be treated with the highest levels of confidentiality and will only be shared with people who need access to this to investigate the report or who are part of legal proceedings.

We will not disclose your identity to the alleged wrongdoer. Please note that the exceptional situation where we may be required to do this is if you acted maliciously or deliberately abused the process, the accused raises a claim, and we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary, as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data unless it's necessary and relevant

We do not require submission of sensitive personal data through the PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will promptly delete any sensitive personal data that is not necessary to investigate a concern.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third-party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact the PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to the PwC Ethics Helpline is not mandatory.

15. What legal justification do you rely on to process personal data?

The data protection laws of some jurisdictions require that we set out in this document our justification, based on law, for collecting and processing your personal data.

We rely on our legitimate interests to process your personal data in connection with the PwC Ethics Helpline. Please note that where we rely on our legitimate interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests.

In connection with the PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with the PwC Ethics Helpline. To the extent we need to do this, the legal basis for such processing is that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or that the processing is necessary for the establishment, exercise or defence of legal claims.

16. For how long do you keep my personal data?

We only keep personal data (i) for the period of time needed to investigate your report or (ii) as otherwise necessary in connection with disciplinary proceedings, legal proceedings (including appeals), or other investigation or inquiry.

If we determine that a report is unsubstantiated, we will securely delete the personal data associated with the unsubstantiated report as soon as practicable following this determination and in accordance with applicable law.

17. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed.
- You may be able to request deletion or erasure of your personal data in the following cases:
 - the personal data is no longer necessary in relation to the purposes for which it was collected and processed;
 - our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds;
 - your personal data has been unlawfully processed; or

- your personal data must be erased to comply with a legal obligation to which we are subject.
- You may be able to restrict personal data processing in the following cases:
 - for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data;
 - your personal data have been unlawfully processed and you request restriction of processing instead of deletion;
 - your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or
 - for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us.
- You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us.

You may have the right to lodge complaints about personal data handling with your local data protection regulator.

18. Which other parties could handle my personal data?

a. Other PwC Member Firms

We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report.

b. Third Party Providers

We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems.

The third-party providers may use their own third-party subcontractors that have access to personal data (sub-processors).

It is our policy to use only third-party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.

c. Other recipients of personal data

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and
- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

19. Transfers of Personal Data from the European Economic Area

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries outside the European Economic Area (EEA). Recipient countries may not have laws that provide specific protection for personal data.

If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or

- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.

20. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

21. Contact points for questions and exercising legal rights

You can:

- submit a [request](#) if you wish to exercise a legal right in relation to your personal data; and/or
- submit an [enquiry](#) if you have a question about PwC's handling of your personal data.

Algeria

PwC Ethics Helpline - Frequently Asked Questions and Privacy Information	PwC Ethics Helpline – Foire aux Questions et informations de confidentialité
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- What are my rights in connection with my personal data?
- Which other parties could handle my personal data?
- Transfers of Personal Data from the European Economic Area
- Children
- Contact points for questions and exercising legal rights

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3. Who can use the PwC Ethics Helpline?

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4. How do I contact the PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone and by Web.

- Dois-je fournir des données personnelles en tant qu'obligation légale ou contractuelle?
- Sur quelle base juridique vous appuyez-vous pour traiter les données personnelles?
- Pendant combien de temps conservez-vous mes données personnelles?
- Quels sont mes droits en relation avec mes données personnelles?
- Quelles autres parties pourraient gérer mes données personnelles?
- Transferts de données personnelles depuis l'Espace économique européen
- Les enfants
- Points de contact pour les questions et l'exercice des droits légaux

1. Termes clés utilisés dans ces FAQ

Dans ces FAQ, nous faisons référence à des informations vous concernant ou à des informations qui vous identifient en tant que «données personnelles» ou «informations personnelles». Nous utilisons le terme «traitement» pour décrire collectivement toute action ou opération impliquant des données personnelles, y compris leur collecte, stockage, organisation, analyse, examen, transfert et destruction.

2. Qui est responsable des données personnelles que je sou mets à PwC Ethics Helpline?

Le responsable du traitement des données personnelles que vous fournissez à PwC Ethics Helpline est la société PwC chargée de traiter ou d'enquêter sur la question que vous avez soulevée. Il s'agit généralement du cabinet PwC où l'incident a eu lieu ou qui est directement lié à la question que vous avez soulevée. Un «contrôleur de données» a la responsabilité principale de s'assurer que le traitement de vos données personnelles est conforme aux lois sur la protection des données.

Pour une liste des entités actives face aux clients au sein du réseau PwC et des pays et régions dans lesquels les sociétés membres de PwC opèrent, consultez les liens fournis au début de ce document PDF.

Dans ce document, les termes «nous» et «PwC» désignent la société PwC qui est responsable de traiter la question soulevée et du traitement de vos informations personnelles.

3. Qui peut utiliser PwC Ethics Helpline?

PwC Ethics Helpline peut être utilisé par les employés de PwC (y compris les associés de PwC, les directeurs, les managers, les employés, les prestataires indépendants et les collaborateurs intérimaires) et les parties prenantes externes, telles que les



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Asking a question about any PwC policy, standard, or PwC's Global Code of Conduct.

In certain countries, PwC may only accept reports relating to certain matters, such as financial, accounting, auditing, and bribery matters. If your concern pertains to a matter that under applicable legislation can't be reported to PwC Ethics Helpline, the report will not be dealt with by PwC Ethics Helpline and you will be advised to report the matter directly to your local manager, partner, ethics team, or HC representative, as appropriate.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don't feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue.

Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal or criminal sanctions in appropriate cases.

8. Can I make a report anonymously?

We encourage you to identify yourself when making a report because this will assist us with investigating

partenaires commerciaux, les clients, les fournisseurs et toute personne ayant interagi avec PwC. Ces personnes peuvent contacter volontairement PwC Ethics Helpline pour poser une question ou signaler un problème de conformité concernant les activités du réseau PwC, comme indiqué ci-dessous.

4. Comment puis-je contacter le service d'assistance en matière d'éthique de PwC?

Il existe deux façons de contacter le service d'assistance en matière d'éthique de PwC: par téléphone et par Web.

PwC a passé un contrat avec un tiers indépendant, NAVEX, pour administrer la ligne d'assistance. L'outil offre un accès 24h / 24. Les spécialistes de NAVEX recevront les rapports soumis via le site Web ou par téléphone et achemineront les rapports aux représentants appropriés de PwC pour examen.

5. Quels types de problèmes puis-je soulever avec PwC Ethics Helpline?

PwC Ethics Helpline sert à:

Signaler toute conduite qui, selon vous, constitue une infraction grave: (1) violation de la loi ou de la réglementation; (2) violation d'une politique, d'une norme ou du code de conduite global de PwC; ou (3) une conduite contraire à l'éthique.

Poser une question sur toute politique, norme ou code de conduite de PwC.

Dans certains pays, PwC peut uniquement accepter des rapports concernant certaines questions, telles que les questions financières, comptables, d'audit et de corruption. Si votre préoccupation concerne une question qui, en vertu de la législation applicable, ne peut pas être signalée au service d'assistance en matière d'éthique de PwC, le rapport ne sera pas traité par le service d'assistance de PwC Ethics Helpline et il vous sera conseillé de signaler le problème directement à votre manager local, associé, votre équipe Ethics ou le responsable HC, suivant le cas.

6. Quand dois-je utiliser d'autres canaux de notification?

Demandez-vous si vous pouvez soulever efficacement la question avec quelqu'un directement chez PwC via les canaux existants. Si vous ne vous sentez pas à l'aise ou si vous ne savez pas à qui vous adresser, utilisez la PwC Ethics Helpline.

7. Que faire si les informations que je fournis s'avèrent incorrectes?

the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique. Note that, for the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

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This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters,

Sachez que les informations que vous soumettez peuvent entraîner des décisions qui affectent d'autres personnes. Par conséquent, vous devez soumettre des informations que vous pensez être vraies. En aucun cas, il n'y aura de représailles contre quiconque se présente de bonne foi à PwC Ethics Helpline même si des informations s'avèrent fausses par la suite.

Agir avec malveillance ou abuser de la ligne d'assistance éthique PwC Ethics Helpline ne sera jamais toléré et pourrait entraîner des mesures disciplinaires pouvant aller jusqu'au licenciement ou des sanctions pénales dans les cas appropriés.

8. Puis-je faire un rapport de manière anonyme?

Nous vous encourageons à vous identifier lorsque vous faites un rapport, car cela nous aidera à enquêter sur les faits et à vous protéger à long terme. Votre identité et les informations que vous fournissez seront traitées avec les plus hauts niveaux de confidentialité et ne seront divulguées qu'en fonction des besoins.

Si vous faites un rapport de manière anonyme, nous l'examinerons. Nous ne pouvons garantir un anonymat permanent car la nature du problème peut, sans faute de notre part, révéler naturellement par la suite l'identité des personnes impliquées. Cela pourrait se produire, par exemple, si le cas est particulièrement unique. Notez que, pour la majorité des reportages qui ont été soumis de manière anonyme, nous ne sommes pas en mesure de déchiffrer l'identité du rapporteur. En fin de compte, nous vous demandons de nous fournir autant de détails que vous jugez nécessaires pour nous permettre d'enquêter sur les faits signalés.

9. Dans le cas d'un signalement, mon identité est-elle protégée?

Votre identité sera traitée avec le plus haut niveau de confidentialité et ne sera partagée qu'avec les personnes qui ont besoin d'y accéder pour enquêter sur le signalement ou qui font partie d'une procédure judiciaire.

Nous ne divulguons pas votre identité à l'auteur présumé. Veuillez noter que nous pouvons exceptionnellement être tenus de divulguer votre identité seulement si vous avez agi de manière malveillante, ou avez abusé délibérément du processus, l'auteur présumé pourra alors soulever une réclamation et nous devons alors lui divulguer votre identité par la loi.

10. Quelles données personnelles collectez-vous et pourquoi?

supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary, as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data unless it's necessary and relevant

We do not require submission of sensitive personal data through PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will promptly delete any sensitive personal data that is not necessary to investigate a concern.

This treatment should comply with the law 18-07 dated June 10, 2018.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third-party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the

Nous collectons les données personnelles que vous fournissez lors de la déclaration.

Cela peut être:

- Votre nom et votre relation avec PwC;
- Détails d'identification, fonction, coordonnées, comportement et autres données personnelles de la ou des personnes impliquées; et
- Détails d'identification, fonction, coordonnées et autres données personnelles des personnes qui ont connaissance des faits signalés.

Nous pouvons également collecter indirectement des données personnelles vous concernant. Ces informations peuvent être fournies par d'autres déclarants, superviseurs, personnes impliquées et autres personnes autorisées participant aux enquêtes.

Nous n'utilisons les données personnelles que dans la mesure nécessaire pour mener et conclure l'enquête sur les faits signalés. Nous pouvons également utiliser les données personnelles si nécessaire dans le cadre de procédures judiciaires connexes et pour respecter nos obligations légales (nous pouvons être tenus par la loi de signaler certaines questions aux autorités externes appropriées).

11. Ne soumettez pas de données personnelles sensibles à moins que cela ne soit nécessaire et pertinent

Nous n'exigeons pas la soumission de données personnelles sensibles via la PwC Ethics Helpline telles que les origines ethnique ou raciale, les convictions religieuses ou autres, les opinions politiques, le casier judiciaire, la santé physique ou mentale, l'appartenance à un syndicat, les données génétiques ou biométriques (lorsqu'elles sont utilisées pour identifier quelqu'un de manière unique) et l'orientation sexuelle ou le mode de vie. Cependant, nous pouvons recevoir des données personnelles sensibles parce que vous les fournissez dans le cadre d'un rapport. Nous n'utilisons les données personnelles que si nécessaire pour enquêter sur un rapport et nous supprimerons rapidement toutes les données personnelles sensibles qui ne sont pas nécessaires pour enquêter sur des faits.

Ce traitement se fera en conformité avec la loi 18-07 en date du 10 juin 2018.

12. Données d'utilisation du site collectées automatiquement

PwC Ethics Helpline, fourni par notre fournisseur tiers, NAVEX, collecte automatiquement certaines données sur les visites sur le site Web. Cela comprend l'adresse numérique de l'ordinateur (adresse IP), le type de navigateur, la langue du navigateur et la

business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

The using of PwC Ethics Helpline means that you expressly consent and allow us to the treatment of your personal data.

15. What legal justification do you rely on to process personal data?

The data protection laws of some jurisdictions require that we set out in this document our justification, based on law, for collecting and processing your personal data.

We rely on our legitimate interests to process your personal data in connection with PwC Ethics Helpline. Please note that where we rely on our legitimate interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests.

In connection with PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. To the extent we need to do this, the legal basis for such processing is that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or that the processing is necessary for the establishment, exercise or defence of legal claims.

16. For how long do you keep my personal data?

date et l'heure de votre demande. Ces données sont utilisées pour améliorer le fonctionnement de PwC Ethics Helpline et ne sont pas liées à vous personnellement. Pour plus d'informations, consultez la déclaration de confidentialité de NAVEX en bas de la page d'accueil de PwC Ethics Helpline.

13. Quelles données personnelles enregistrez-vous si je pose une question sur les politiques ou les normes de PwC?

Vous pouvez contacter PwC Ethics Helpline pour poser une question sur toute politique, norme ou code de conduite de PwC.

Nous utilisons les données personnelles (généralement le nom, la fonction et l'adresse e-mail) si nécessaire pour correspondre avec vous afin que nous puissions répondre à votre question. Nous ne conservons pas de dossiers qui attribuent des questions posées à des individus particuliers. L'exception à cette règle est si la question concerne une violation présumée liée aux activités du réseau PwC, qui sera traitée comme décrit dans les autres sections de ce document.

14. Dois-je fournir des données personnelles en tant qu'obligation légale ou contractuelle?

La fourniture de données personnelles à PwC Ethics Helpline est volontaire et il n'y a aucune obligation légale ou contractuelle de fournir des données personnelles.

Il n'est pas obligatoire de contacter ou de signaler à PwC Ethics Helpline.

L'utilisation de PwC Ethics Helpline implique que vous consentez expressément et nous autorisez au traitement de vos données personnelles.

15. Sur quelle base juridique vous appuyez-vous pour traiter les données personnelles?

Les lois sur la protection des données de certaines juridictions exigent que nous exposions dans ce document notre base juridique pour la collecte et le traitement de vos données personnelles.

Nous nous appuyons sur nos intérêts légitimes pour traiter vos données personnelles en relation avec PwC Ethics Helpline. Veuillez noter que lorsque nous nous appuyons sur nos intérêts légitimes pour traiter vos données personnelles, nous avons évalué que vos intérêts et droits fondamentaux ne l'emportent pas sur nos intérêts légitimes.

We only keep personal data (i) for the period of time needed to investigate your report or (ii) as otherwise necessary in connection with disciplinary proceedings, legal proceedings (including appeals), or other investigation or inquiry.

If we determine that a report is unsubstantiated, we will securely delete the personal data associated with the unsubstantiated report as soon as practicable following this determination and in accordance with applicable law.

This treatment should comply with the law 18-07 dated June 10, 2018.

17. What are my rights in connection with my personal data?

The using of PwC Ethics Helpline means that you expressly consent and allow us to the treatment of your personal data.

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed.
- You may be able to request deletion or erasure of your personal data.
- You may be able to restrict personal data processing in the following cases:

• for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data;

Dans le cadre de la PwC Ethics Helpline, ces intérêts légitimes sont les suivants:

- nos intérêts légitimes à permettre aux gens de poser des questions et de nous signaler des violations graves présumées de manière confidentielle; et
- nos intérêts légitimes à identifier, prévenir et traiter les violations des lois, de notre code de conduite et de nos normes professionnelles.

Nous n'avons pas l'intention de traiter des données personnelles sensibles en lien avec PwC Ethics Helpline. Dans la mesure où nous devons le faire, la base juridique d'un tel traitement est qu'il est nécessaire aux fins de l'exécution des obligations et de l'exercice des droits spécifiques de PwC dans le domaine du droit du travail, de la sécurité sociale et de la protection sociale, ou que le traitement est nécessaire à la constatation, à l'exercice ou à la défense de droits en justice. Ce traitement se fera en conformité avec la loi 18-07 en date du 10 juin 2018.

16. Pendant combien de temps conservez-vous mes données personnelles?

Nous conservons uniquement les données personnelles (i) pendant la période de temps nécessaire pour enquêter sur votre rapport ou (ii) si cela est nécessaire dans le cadre de procédures disciplinaires, de procédures judiciaires (y compris les recours) ou d'autres enquêtes ou enquêtes.

Si nous déterminons qu'un rapport n'est pas corroboré, nous supprimerons en toute sécurité les données personnelles associées au rapport non corroboré dès que possible après cette détermination et conformément à la loi applicable

17. Quels sont mes droits en relation avec mes données personnelles?

L'utilisation de PwC Ethics Helpline implique que vous consentez expressément et nous autorisez au traitement de vos données personnelles.

Que vous fassiez un signalement ou fassiez l'objet d'un signalement, si nous détenons ou traitons des données personnelles vous concernant, vous pouvez disposer des droits suivants, conformément aux lois applicables en matière de protection des données. Nous pouvons retarder ou refuser des demandes si nous pensons que l'octroi de l'accès mettra en danger la confidentialité ou compromettra notre capacité à enquêter sur un problème signalé.

Vous pouvez exercer les droits légaux énumérés ci-dessous.

· your personal data have been unlawfully processed and you request restriction of processing instead of deletion; · your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or · for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us. • You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us. You may have the right to lodge complaints about personal data handling with your local data protection regulator. 18. Which other parties could handle my personal data? a. Other PwC Member Firms We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report. b. Third Party Providers We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems. The third-party providers may use their own third party subcontractors that have access to personal data (sub-processors). It is our policy to use only third-party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors. c. Other recipients of personal data We may also disclose personal data to:	· Vous pouvez être en mesure d'obtenir une confirmation si nous traitons des données personnelles vous concernant, accéder à une copie de vos données personnelles et obtenir certaines autres informations, y compris pourquoi nous les traitons et les destinataires des données personnelles. · Vous pouvez être en mesure de demander la rectification des données personnelles si elles sont inexactes ou incomplètes. · Vous pouvez demander la suppression ou l'effacement de vos données personnelles. ation légale à laquelle nous sommes soumis. · Vous pouvez restreindre le traitement des données personnelles dans les cas suivants: - Ø pendant une période nous permettant de vérifier l'exactitude des données personnelles lorsque vous avez contesté l'exactitude des données personnelles; - Ø vos données personnelles ont été traitées illégalement et vous demandez la restriction du traitement au lieu de la suppression; - Ø vos données personnelles ne sont plus nécessaires au regard des finalités pour lesquelles elles ont été collectées et traitées, mais vous avez besoin des données personnelles pour établir, exercer ou défendre des actions en justice; ou - Ø pendant une période nous permettant de vérifier si les motifs légitimes sur lesquels nous nous appuyons l'emportent sur vos intérêts lorsque vous vous êtes opposé au traitement, car il est nécessaire à la poursuite d'un intérêt légitime identifié par nous. · Vous pouvez être en mesure de vous opposer au traitement de vos données personnelles si notre fondement juridique pour le traitement est que le traitement est nécessaire pour un intérêt légitime que nous poursuivons. Vous pouvez avoir le droit de déposer des plaintes concernant le traitement des données personnelles auprès de votre régulateur local de protection des données. 18. Quelles autres parties pourraient gérer mes données personnelles ? a. Autres cabinets membres de PwC Nous pouvons partager des données personnelles avec d'autres sociétés membres du réseau PwC, mais uniquement si cela est strictement nécessaire dans le cadre de l'enquête sur un rapport. b. Fournisseurs tiers Nous pouvons divulguer des données personnelles à des tiers, sous-traitants et/ou à leurs filiales et sociétés affiliées. Des tiers assistent le réseau PwC en fournissant et en administrant des systèmes informatiques.

• professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and • law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws. 19. Transfers of Personal Data from Algeria and from the European Economic Area If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries outside the European Economic Area (EEA). Recipient countries may not have laws that provide specific protection for personal data. If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only: • to a recipient in a location which provides an adequate level of protection for your personal data; and/or • under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission. This transfer procedure will be the subject of an authorization issued by the competent authority in Algeria when the latter is created. By using the PwC Ethics Helpline procedure, you confirm that you are giving your consent to the processing of your personal data presented in this document (including the transfer of your personal data abroad). 20. Children PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years. 21. Contact points for questions and exercising legal rights You can: • submit a request if you wish to exercise a legal right in relation to your personal data; and/or	Les prestataires tiers peuvent utiliser leurs propres sous-traitants tiers qui ont accès aux données personnelles (sous-traitants). Notre politique est de n'utiliser que des fournisseurs tiers qui sont tenus de maintenir des niveaux appropriés de sécurité et de confidentialité, de traiter les données personnelles uniquement selon les instructions de PwC et de transférer ces mêmes obligations à leurs sous-traitants. c. Autres destinataires de données personnelles Nous pouvons également divulguer des données personnelles : • A des conseillers professionnels, par exemple des cabinets d'avocats, si nécessaire pour établir, exercer ou défendre nos droits légaux et obtenir des conseils; et • Aux forces de l'ordre, autorités gouvernementales et organismes de réglementation, conformément aux lois applicables. 19. Transferts de données personnelles depuis l'Espace économique européen Si nous traitons vos données personnelles, vos données personnelles peuvent être transmises en dehors du pays où vous vous trouvez, y compris pour le stockage. Cela inclut les pays en dehors de l'Espace économique européen (EEE). Les pays destinataires peuvent ne pas avoir de lois prévoyant une protection spécifique pour les données personnelles. Si nous collectons vos données personnelles au sein de l'Espace économique européen, le transfert en dehors de l'Espace économique européen sera uniquement: - à un destinataire dans un lieu qui offre un niveau de protection adéquat pour vos données personnelles; et / ou - dans le cadre d'un accord qui satisfait aux exigences de l'UE pour le transfert de données à caractère personnel vers des sous-traitants ou des contrôleurs de données en dehors de l'EEE, telles que les clauses contractuelles types approuvées par la Commission européenne. Cette procédure de transfert fera l'objet d'une autorisation émise par l'autorité compétente en Algérie dès création de celle-ci. En utilisant la procédure de PwC Ethics Helpline, vous confirmez donner votre consentement au traitement de vos données personnelles présentées dans ce document (y compris le transfert de vos données personnelles à l'étranger). 20. Enfants



submit an enquiry if you have a question about PwC's handling of your personal data.	PwC Ethics Helpline n'est pas destiné, et ne devrait pas être utilisé par, toute personne âgée de moins de 18 ans. 21. Points de contact pour les questions et l'exercice des droits légaux Vous pouvez: Soumettre une demande si vous souhaitez exercer un droit sur vos données personnelles; et/ou Soumettre une question si vous avez une question sur le traitement de vos données personnelles par PwC

Angola

PwC Ethics Helpline Frequently Asked Questions and Privacy Information	Perguntas Frequentes e Política de Privacidade da Linha de Ética da PwC
Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline. The FAQs and Privacy Information Document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and	Familiarize-se com as perguntas frequentes antes de fazer voluntariamente uma denúncia para a Linha de Ética da PwC. O documento de perguntas frequentes e informações de privacidade explica que situações podem ser relatadas à Linha de Ética da PwC, como quaisquer dados pessoais

protected, and the rights you have in relation to your personal data.

This document was last updated in December 2020. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date.

FAQs

- Key terms used in these FAQs
- Who is responsible for the personal data I submit to the PwC Ethics Helpline?
- Who can use the PwC Ethics Helpline?
- How do I contact the PwC Ethics Helpline?
- What kinds of issues can I raise with the PwC Ethics Helpline?
- When should I use other reporting channels?
- What if the information I provide turns out to be incorrect?
- Can I make a report anonymously?
- If I submit a report, is my identity protected?
- What personal data do you collect and why?
- Do not submit sensitive personal data unless it's necessary and relevant
- Site usage data that is collected automatically
- What personal data do you record if I ask a question about PwC policies or standards?
- Must I provide personal data as a statutory or contractual requirement?
- What legal justification do you rely on to process personal data?
- For how long do you keep my personal data?
- What are my rights in connection with my personal data?
- Which other parties could handle my personal data?
- Transfers of Personal Data from the European Economic Area
- Children
- Contact points for questions and exercising legal rights

1. Key terms used in these FAQs

In these FAQs, we refer to information about you or information that identifies you as “**personal data**” or “**personal information**.” We use the term “**processing**” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to the PwC Ethics Helpline?

The data controller of personal data you provide to PwC Ethics Helpline is the PwC firm that is responsible for addressing or investigating the matter you have raised. This is

submetidos são tratados e protegidos e como pode exercer os seus direitos sobre os seus dados pessoais.

Este documento foi atualizado pela última vez em Dezembro de 2020. Sempre que o documento for atualizado, a data da última atualização será também atualizada nesta página. O documento modificado aplica-se a partir da data da última atualização.

Perguntas Frequentes

- Termos-chave usados
- Quem é o responsável pelos dados pessoais que submeto à Linha de Ética da PwC?
- Quem pode usar a Linha de Ética da PwC?
- Como posso aceder à Linha de Ética da PwC?
- Em que situações devo usar a Linha de Ética da PwC?
- Quando devo usar outros canais de reporte?
- E se as informações que eu fornecer estiverem incorretas?
- Posso fazer uma denúncia anonimamente?
- Se eu fizer uma denúncia, a minha identidade está protegida?
- Que dados pessoais são recolhidos e para que finalidade?
- Não submeta dados pessoais confidenciais a menos que sejam necessários e relevantes
- Dados recolhidos automaticamente pelo site
- Que dados pessoais são recolhidos se eu contactar a Linha de Ética para obter informações sobre as políticas ou *standards* da PwC?
- Existe um requisito legal ou contratual que me obrigue a fornecer dados pessoais?
- Qual é a legitimidade da PwC para processar os meus dados pessoais?
- Por quanto tempo os meus dados pessoais serão conservados?
- Quais são os meus direitos em relação aos meus dados pessoais?

usually the PwC firm where the incident took place or that is directly connected with the matter you have raised. A “data controller” has primary responsibility for ensuring that the handling of your personal data complies with data protection laws.

For a list of active client facing entities within the PwC network and countries and regions in which PwC member firms operate, see the links provided at the beginning of this PDF document.

In this document, “we,” “us” and “PwC” means the PwC firm that is responsible for addressing the matter raised and that is the data controller of your personal information.

3. Who can use the PwC Ethics Helpline?

PwC Ethics Helpline can be used by PwC workers (including PwC partners, directors, managers, employees, independent contractors, and contingent workers) and external stakeholders, such as business partners, clients, suppliers, and anyone who has interacted with PwC. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of the PwC Network as further specified below.

4. How do I contact the PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone and by Web.

PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24 hour access. NAVEX specialists will receive reports submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with the PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC’s Global Code of Conduct; or (3) unethical conduct.

Asking a question about any PwC policy, standard, or PwC’s Global Code of Conduct.

In certain countries, PwC may only accept reports relating to certain matters, such as financial, accounting, auditing, and bribery matters. If your concern pertains to a matter that under applicable legislation can’t be reported to PwC Ethics Helpline, the report will not be dealt with by PwC Ethics Helpline and you will be advised to report the matter directly

- **Que outras entidades poderão processar os meus dados pessoais?**
- **Transferências de dados pessoais do Espaço Econômico Europeu**
- **Crianças**
- **Contato para perguntas e exercício de direitos legais**

1. Termos-chave usados

As informações que o identificam como pessoa individual ou que se referem a si são “**dados pessoais**”, ou “**informações pessoais**”.

Usamos o termo “**processamento**” para descrever qualquer ação ou operação de tratamento de dados pessoais, incluindo sua recolha, armazenamento, organização, análise, revisão, transferência e destruição.

2. Quem é o Responsável pelo Tratamento dos dados pessoais que submeto à Linha de Ética da PwC?

O Responsável pelo Tratamento dos dados pessoais que submeto à Linha de Ética da PwC é a Firma da PwC responsável por tratar ou investigar o assunto que submeteu. Normalmente é a Firma da rede PwC onde ocorreu o incidente ou que está diretamente relacionada com o assunto reportado.

Um “Responsável pelo Tratamento” tem a responsabilidade de garantir que o tratamento de seus dados pessoais é feito em conformidade com as leis de proteção de dados. Para obter uma lista de todas as Firmas da rede da PwC e os países e regiões em que operam as firmas-membro da PwC, consulte os links fornecidos no início deste documento PDF.

Neste documento, “**nós**” e “**PwC**” significam a Firma PwC que é responsável por analisar a situação reportada e que é o Responsável pelo Tratamento dos seus dados e informações pessoais.

3. Quem pode usar Linha de Ética da PwC?

A Linha de Ética da PwC pode ser usada por funcionários da PwC (incluindo parceiros, diretores, gerentes, funcionários, prestadores de serviços e trabalhadores temporários da PwC) e qualquer parte interessada, como parceiros de negócios, clientes, fornecedores e qualquer pessoa que tenha interagido com a PwC. Essas pessoas podem voluntariamente entrar em contacto, através da Linha de Ética da PwC, para fazer perguntas ou relatar

to your local manager, partner, ethics team, or HC representative, as appropriate.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don't feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue.

Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

We encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis. If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique. Note that, for the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

Your identity will be treated with the highest levels of confidentiality and will only be shared with people who need access to this to investigate the report or who are part of legal proceedings.

We will not disclose your identity to the alleged wrongdoer. Please note that the exceptional situation where we may be required to do this is if you acted maliciously or deliberately abused the process, the accused raises a claim, and we must disclose your identity by law.

10. What personal data do you collect and why?

uma preocupação relacionada com o cumprimento de qualquer norma ou política de *compliance* aplicável à atividade da Rede PwC, conforme especificado abaixo.

4. Como posso aceder à Linha de Ética da PwC?

Há duas maneiras de aceder à Linha de Ética da PwC: por telefone e online (através do website).

A PwC contratou um fornecedor independente, NAVEX, para administrar a Linha de Ética. A ferramenta está disponível 24 horas por dia.

Os especialistas da NAVEX recebem as denúncias reportadas através do site ou por telefone e encaminham para os representantes apropriados da PwC para análise e revisão.

5. Em que situações devo usar a Linha de Ética da PwC?

A Linha de Ética da PwC serve para:

Relatar qualquer conduta que acredite ser considerada grave:

(1) violação de lei ou regulamento; (2) violação de uma política, norma ou Código de Conduta Global da PwC; ou (3) conduta antiética.

Fazer perguntas sobre qualquer política, padrão ou Código de Conduta Global da PwC.

Em Portugal, a PwC só pode aceitar denúncias relacionadas com determinados assuntos. Se a sua preocupação se refere a um assunto que, de acordo com a legislação aplicável, não pode ser reportado à Linha de Ética da PwC, será aconselhado a reportar o assunto diretamente ao responsável (Equipa de Ethics and Business Conduct, Recursos Humanos, ou Compliance Officer) conforme apropriado.

6. Quando devo usar outros canais de reporte?

Antes de reportar uma situação pela Linha de Ética, considere se pode efetivamente reportar o assunto diretamente a alguém na PwC por meio dos canais existentes. Se não se sentir confortável para fazer isso ou não souber com quem entrar em contato, use a Linha de Ética da PwC.

7. E se as informações que eu fornecer estiverem incorretas?

É importante ter em atenção que as informações que submeter podem resultar em decisões que afetam outras

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data unless it's necessary and relevant

We do not require submission of sensitive personal data through the PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will promptly delete any sensitive personal data that is not necessary to investigate a concern.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact the PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can

peçoas. Portanto, apenas deve enviar informações que acredita serem verdadeiras. Em nenhuma circunstância haverá qualquer represália contra qualquer pessoa que reporte uma preocupação ou suspeita à Linha de Ética da PwC de boa fé, mesmo que as informações posteriormente se revelem falsas ou incorrectas.

Agir maliciosamente ou usar a Linha de Ética da PwC para prejudicar outra pessoa nunca será tolerado e pode resultar na aplicação de sanções disciplinares, incluindo a cessação do contrato de trabalho.

8. Posso fazer uma denúncia anonimamente?

Encorajamos a identificação dos denunciantes, na medida em que facilitará a investigação da denúncia e proteger o denunciante a longo prazo. A identidade e as informações fornecidas pelo denunciante serão tratadas com absoluta confidencialidade e divulgadas estritamente com base na necessidade de conhecimento.

Se fizer uma denúncia anónima poderá não ser possível garantir o anonimato durante toda a investigação, pois a natureza do assunto pode, por si e alheio à vontade da PwC, posteriormente revelar naturalmente a identidade das pessoas envolvidas. Isso pode acontecer, por exemplo, se o caso for particularmente único.

Note que, para a maioria das denúncias enviadas anonimamente, não podemos decifrar a identidade do denunciante. Por fim, pedimos que nos sejam forneça todos os detalhes que julgar necessários para que possamos investigar o assunto relatado.

9. Se eu fizer uma denúncia, a minha identidade está protegida?

A sua identidade será tratada com confidencialidade e apenas será partilhada com pessoas que necessitem de acesso a esta informação para investigar a situação ou no âmbito de eventuais processos judiciais. Não divulgaremos sua identidade ao alegado infrator, com exceção da situação em que se conclua que a sua denúncia foi de má-fé ou em que os meios de reporte tenham sido abusivamente utilizados.

10. Que categorias de dados pessoais são recolhidos e para que finalidade?

Recolhemos os seguintes dados pessoais para documentar a sua denúncia:

nome e relacionamento com a PwC;
detalhes de identificação, função, detalhes de contato, comportamento e outros dados pessoais da (s) pessoa (s) envolvida (s) na situação relatada;

address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to the PwC Ethics Helpline is not mandatory.

15. What legal justification do you rely on to process personal data?

The data protection laws of some jurisdictions require that we set out in this document our justification, based on law, for collecting and processing your personal data.

We rely on our legitimate interests to process your personal data in connection with the PwC Ethics Helpline. Please note that where we rely on our legitimate interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests.

In connection with PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. To the extent we need to do this, the legal basis for such processing is that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or that the processing is necessary for the establishment, exercise or defence of legal claims.

16. For how long do you keep my personal data?

We only keep personal data (i) for the period of time needed to investigate your report or (ii) as otherwise necessary in connection with disciplinary proceedings, legal proceedings (including appeals), or other investigation or inquiry.

If we determine that a report is unsubstantiated, we will securely delete the personal data associated with the

e detalhes de identificação, função, detalhes de contato e outros dados pessoais de indivíduos que têm conhecimento da situação relatada.

No decurso da análise e investigação podem ainda ser recolhidos outros dados pessoais fornecidos por outros interlocutores, investigadores, participantes do caso e outras pessoas autorizadas envolvidas nas investigações. Usamos os dados pessoais somente quando necessário para conduzir e concluir a investigação da situação relatada. Também podemos usar os dados pessoais, se necessário, como parte de processos legais relacionados e para cumprir obrigações legais (sempre que as situações reportadas sejam de comunicação obrigatória a autoridades externas com competência inspectiva).

11. Não envie dados pessoais de categorias especiais ou sensíveis, a menos que seja necessário e relevante.

A Linha de Ética da PwC não recolhe categorias especiais de dados. Exemplos dessas categorias especiais são raça ou origem étnica, religião ou outras crenças, opiniões políticas, antecedentes criminais, saúde física ou mental, filiação sindical, dados genéticos ou biométricos (quando usados para identificar alguém de forma única) e vida ou orientação sexual. No entanto, esses dados podem ser transmitidos no contexto dos factos reportados através da Linha de Ética da PwC. Esses dados pessoais serão utilizados apenas para a finalidade da análise de uma denúncia e quaisquer dados pessoais sensíveis que não sejam necessários para essa finalidade serão eliminados.

12. Dados recolhidos automaticamente pelo site

O website PwC Ethics Helpline, fornecido pela NAVEX, recolhe automaticamente certos dados das visitas ao site. Isso inclui o endereço do protocolo da Internet, o tipo de navegador, o idioma do navegador e a data e hora de acesso. Esses dados são usados para melhorar a operação da Linha de Ética da PwC e não identificam pessoalmente o utilizador. Para obter mais informações, consulte a declaração de privacidade da NAVEX na parte inferior da página inicial da Linha de Ética da PwC.

13. Que dados pessoais são recolhidos se eu contactar a Linha de Ética para obter informações sobre as políticas ou standards da PwC?

Se entrar em contacto com a Linha de Ética da PwC para fazer perguntas sobre qualquer política, *Standard* ou sobre o Código de Conduta Global da PwC, serão recolhidos dados pessoais (normalmente nome, cargo e

unsubstantiated report as soon as practicable following this determination and in accordance with applicable law.

17. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed.
- You may be able to request deletion or erasure of your personal data in the following cases:
 - ☐ the personal data is no longer necessary in relation to the purposes for which it was collected and processed;
 - ☐ our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds;
 - ☐ your personal data has been unlawfully processed; or
 - ☐ your personal data must be erased to comply with a legal obligation to which we are subject.
- You may be able to restrict personal data processing in the following cases:
 - ☐ for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data;
 - ☐ your personal data have been unlawfully processed and you request

endereço de e-mail) conforme necessário para o podermos contactar e responder às questões colocadas. Não serão mantidos registos das questões levantadas a pessoas específicas, exceto se o assunto for uma suspeita de violação relacionada com a atividade da Network PwC, que será tratada conforme descrito nas outras seções deste documento.

14. Existe um requisito legal ou contratual que me obrigue a fornecer dados pessoais?

O fornecimento de dados pessoais à Linha de Ética da PwC é voluntário e não há nenhuma exigência legal ou contratual que imponha essa obrigação. Tal como não é obrigatório entrar em contato ou comunicar através da Linha de Ética da PwC.

15. Qual é a legitimidade da PwC para processar os meus dados pessoais?

São vários os fundamentos de legitimidade para o processamento de dados pessoais previstos na legislação aplicável à protecção de dados pessoais. A PwC avaliou os seus interesses e direitos fundamentais e os interesses legítimos por si prosseguidos e fundamenta o processamento dos dados pessoais inerente à Linha de Ética, em interesses legítimos prosseguidos pela PwC, na medida em que os seus interesses e direitos fundamentais não exigem uma protecção especial que deva prevalecer sobre os interesses legítimos da atividade da PwC.

Esses interesses legítimos são:

- i) permitir que as pessoas façam perguntas e relatem suspeitas de violações graves de forma confidencial;
- ii) identificar, prevenir e agir sobre situações de incumprimento ou violação de requisitos legais e regulatórios, do Código de Conduta e dos nossos padrões profissionais.

A finalidade da Linha de Ética da PwC não é o processamento de dados pessoais confidenciais ou sensíveis. Na medida em que tal processamento é necessário, a base legal para tal processamento é que ele é necessário para os fins de cumprimento das obrigações e do exercício de direitos específicos da PwC nos domínios da legislação laboral e de protecção social, ou em que o processamento é necessário para o estabelecimento, exercício ou defesa de direitos no foro judicial.

16. Por quanto tempo os meus dados pessoais serão conservados?

restriction of processing instead of deletion; ☐ your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or ☐ for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us. - You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us. You may have the right to lodge complaints about personal data handling with your local data protection regulator. 18. Which other parties could handle my personal data? a. Other PwC Member Firms We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report. b. Third Party Providers We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems. The third party providers may use their own third party subcontractors that have access to personal data (sub-processors). It is our policy to use only third party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors. c. Other recipients of personal data	Os dados pessoais serão conservados (i) pelo período de tempo necessário para investigar a situação objecto de denúncia ou (ii) conforme necessário em conexão com procedimentos disciplinares, procedimentos legais (incluindo recursos) ou outra investigação ou inquérito. Se determinarmos que uma denúncia não tem fundamento, os dados pessoais associados serão eliminados com segurança, assim que possível após esta determinação e de acordo com a lei aplicável. 17. Quais são os meus direitos em relação aos meus dados pessoais? Independentemente de ser Denunciante, Denunciado ou Participante, nos termos da legislação de proteção de dados, os seus direitos são os abaixo referidos. Não obstante, o exercício dos seus direitos sobre os seus dados pessoais poderá ser condicionado consoante seja Denunciante, Denunciado ou Participante, caso assim seja determinado por lei especial aplicável à situação objecto de investigação. A PwC poderá atrasar ou recusar solicitações se entender que a concessão de acesso prejudicará a confidencialidade ou prejudicará nossa capacidade de investigar uma situação relatada. Tem direito a: ☐ obter confirmação sobre se processamos os seus dados pessoais, obter uma cópia dos seus dados pessoais e outras informações, incluindo o motivo pelo qual os processamos e os destinatários dos dados pessoais. ☐ solicitar a retificação de dados pessoais se estiverem incorretos e/ou incompletos. ☐ solicitar a eliminação ou o apagamento de seus dados pessoais nos seguintes casos: quando o processamento não é necessário em relação aos fins para os quais foram recolhidos e processados; quando os seus direitos fundamentais devam prevalecer sobre os interesses legítimos prosseguidos pela PwC; se os seus dados pessoais forem processados ilegalmente; ou para cumprir uma obrigação legal a que a PwC esteja vinculado.

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and
- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

19. Transfers of Personal Data from the European Economic Area

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries outside the European Economic Area (EEA). Recipient countries may not have laws that provide specific protection for personal data.

If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or
- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.

Our approach if the United Kingdom exits the European Union or European Economic Area: we already apply, and will continue to apply, the controls described above if personal data collected within the United Kingdom is transferred outside the United Kingdom.

20. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

21. Contact points for questions and exercising legal rights

You can:

- submit a [request](#) if you wish to exercise a legal right in relation to your personal data; and/or
- submit an [enquiry](#) if you have a question about PwC's handling of your personal data.

- Poderá ainda limitar o processamento de dados pessoais nos seguintes casos:

- ☐ pelo período necessário a verificar a exatidão dos seus dados pessoais quando esta tenha sido por si contestada;
- ☐ em alternativa à eliminação, caso os seus dados pessoais tenham sido ilegítimamente processados;
- ☐ quando os seus dados pessoais já não são necessários para as finalidades para as quais foram recolhidos e processados, mas são necessários para estabelecer, exercer ou defender direitos em ações judiciais;
- ☐ pelo período necessário a verificar se os motivos legítimos invocados pela PwC prevalecem sobre os seus interesses, quando estes tenham sido contestados como necessários para a prossecução de um interesse legítimo para o processamento.

- Pode contestar o processamento de seus dados pessoais com base na prossecução de um interesse legítimo da PwC.
- Tem o direito de apresentar reclamações sobre o manuseio de dados pessoais junto da Comissão Nacional de Protecção de Dados.

18. Que outras entidades poderão processar os meus dados pessoais?

a. Outras firmas membro da PwC

Podemos partilhar dados pessoais com outras firmas da rede PwC, mas apenas se for estritamente necessário no contexto da investigação de uma denúncia.

b. Fornecedores

Podemos divulgar dados pessoais a terceiros contratados (Subcontratantes), subcontratados e/ou suas subsidiárias na medida em que prestam serviços de administração de

	sistemas de TI. Por sua vez os fornecedores da PwC podem recorrer a subcontratados que têm acesso aos dados pessoais (Subcontratantes ulteriores). A PwC apenas recorre a fornecedores que demonstrem cumprir e se obrigam ao cumprimento de elevados níveis de segurança e confidencialidade para processar dados pessoais de acordo com instruções da PwC, vinculando os subcontratantes ulteriores ao cumprimento das mesmas obrigações. c. Outros destinatários de dados pessoais Também podemos divulgar dados pessoais a: • consultores e advogados, conforme necessário para estabelecer, exercer ou defender os nossos direitos legais e para obter aconselhamento; • autoridades judiciais, governamentais e reguladores, conforme exigido e de acordo com as leis aplicáveis. 19. Transferências de dados pessoais para fora do Espaço Económico Europeu Os seus dados pessoais podem ser transmitidos para fora do país onde está localizado, incluindo para armazenamento. Isso inclui países fora do Espaço Económico Europeu (EEE). Os países destinatários podem não ter leis que forneçam proteção específica para dados pessoais. Os dados pessoais recolhidos dentro do EEE apenas serão transferidos para um destinatário em um País que forneça um nível adequado de proteção para seus dados pessoais; e / ou ao abrigo de um acordo que satisfaça os requisitos da UE para a transferência de dados pessoais para subcontratantes ou responsáveis pelo tratamento de dados fora do EEE, como as cláusulas contratuais padrão aprovadas pela Comissão Europeia. 20. Crianças A Linha de Ética da PwC não é dirigida a, e não deve ser usada por qualquer pessoa com idade inferior a 18 anos. 21. Contatos para questões e exercício de direitos legais relativamente aos seus dados pessoais. Para exercer os seus direitos em relação aos seus dados pessoais ou colocar alguma questão sobre o tratamento de seus dados pessoais pela PwC por favor envie um e-mail para pt_pwceh_data_protection@pwc.com

Argentina

PwC Línea de Asistencia Ética Preguntas Frecuentes e Información de Privacidad

Por favor familiarícese con las Preguntas y Respuestas Frecuentes (FAQs por sus siglas en inglés) antes de realizar un reporte voluntario usando la Línea de Asistencia Ética de PwC.

Las FAQs y el Documento de Privacidad de la Información explican qué asuntos pueden ser reportados a través de la Línea de Asistencia Ética de PwC, cómo son manejados y protegidos los datos personales suministrados, y los derechos que posee en relación con ellos.

Este documento fue actualizado por última vez en Marzo de 2021. Podemos actualizarlo en el futuro. Si lo hacemos, cambiaremos la fecha de última actualización en esta página. El documento modificado aplica desde la última fecha de actualización.

FAQs

- **Términos clave utilizados en estas FAQs**
- **¿Quién es responsable de los datos personales que suministró a la Línea de Asistencia Ética de PwC?**
- **¿Quién puede utilizar la Línea de Asistencia Ética de PwC?**
- **¿Cómo contacto a la Línea de Asistencia Ética de PwC?**
- **¿Qué clase de asuntos puedo someter a la Línea de Asistencia Ética de PwC?**
- **¿Cuándo debo emplear otros canales de reporte?**
- **¿Qué sucede si la información que suministro resulta ser incorrecta?**
- **¿Puedo realizar el reporte de forma anónima?**
- **¿Mi identidad es protegida si presento un reporte?**
- **¿Qué datos personales recaban y por qué?**
- **No proporcione datos personales sensibles a menos que sea necesario y relevante.**
- **El sitio emplea datos recolectados automáticamente**
- **¿Qué datos personales registra si consultó sobre las políticas o estándares de PwC?**
- **¿Debo proporcionar datos personales como requisito legal o contractual?**
- **¿Qué justificación legal emplean para procesar datos personales?**
- **¿Por cuánto tiempo conservan mis datos personales?**
- **¿Cuáles son mis derechos en relación con mis datos personales?**
- **¿Qué otras partes pueden manejar mis datos personales?**
- **La transferencia de Datos Personales desde el Área Económica Europea**
- **Menores de Edad**
- **Puntos de contacto para preguntas y ejercicio de derechos legales**

1. Términos clave usados en estas FAQs

En estas FAQs, nos referimos a información sobre usted o información que le identifique, como **“datos personales”** o **“información personal.”**

Empleamos el término **“procesamiento”** para describir colectivamente cualquier acción u operación que involucre datos personales, incluyendo su recolección, almacenamiento, organización, análisis, revisión, transferencia y destrucción.

2. ¿Quién es responsable de los datos personales que proporcione a la Línea de Asistencia de Ética de PwC?

El controlador de datos personales que usted suministra a la Línea de Asistencia Ética de PwC es la firma PwC que es responsable de manejar o investigar el asunto que usted ha reportado.

Esta es usualmente la firma PwC donde tuvo lugar el incidente o que se encuentra directamente conectada con el asunto reportado. Un “controlador de datos” es el principal responsable de asegurarse que el manejo de sus datos personales cumple con las leyes de protección de datos.



Examine los enlaces suministrados al inicio de este documento PDF para encontrar la lista actualizadas de entidades PwC que brindan servicios a clientes y los países y regiones en los que operan las firmas miembros de PwC.

En este documento “nosotros, y “PwC” significa la firma PwC que es responsable de investigar el asunto reportado y quien será el controlador de datos de su información personal.

3. ¿Quién puede utilizar la Línea de Asistencia Ética de PwC?

La Línea de Asistencia Ética de PwC puede ser utilizada por los trabajadores de PwC (incluyendo los socios, directores, gerentes, trabajadores, contratistas independientes y trabajadores eventuales) y los actores externos, tales como socios comerciales, clientes, proveedores y cualquiera que haya interactuado con PwC.

Estos individuos podrán contactar voluntariamente a la Línea de Asistencia Ética de PwC para realizar consultas o reportar alguna preocupación de cumplimiento relativo al negocio de la Red PwC como se especifica más adelante.

4. ¿Cómo contacto a la Línea de Asistencia Ética de PwC?

Existen dos maneras de contactar a la Línea de Asistencia Ética de PwC: por teléfono y por la Web.

PwC ha contratado a NAVEX, un tercero independiente para administrar la Línea de Asistencia.

La herramienta provee acceso las 24 horas. Los especialistas de NAVEX recibirán los reportes realizados a través de la página web o por teléfono y lo encausarán a los representantes apropiados de PwC para su revisión.

5. ¿Qué clase de temas pueden ser reportados en la Línea de Asistencia Ética de PwC?

La Línea de Asistencia Ética de PwC es para:

Reportar cualquier conducta que usted considere una seria:

- (1) violación de leyes o regulaciones;**
- (2) violación de una política de PwC, estándar o del Código de Conducta Global de PwC; o**
- (3) conducta contraria a la ética.**

Realizar preguntas sobre cualquier política, estándar de PwC o acerca del Código de Conducta Global de PwC.

En algunos países, PwC podrá únicamente aceptar reportes relativos a ciertos asuntos como los financieros, contables, de auditoría y de sobornos.

Si el tema de su reporte se relaciona con algún asunto que bajo la legislación aplicable no pueda ser reportado a la Línea de Asistencia Ética de PwC, y el reporte no será tratado por la Línea de Asistencia Ética de PwC y usted será aconsejado a reportar el tema directamente a su gerente, socio, equipo de ética o representante de Capital Humano local, según sea apropiado.

6. ¿Cuándo debo emplear otros canales de reporte?

Considere si puede elevar efectivamente el asunto a alguien directamente en PwC a través de los canales existentes.

Si no se siente cómodo haciéndolo, o no sabe a quién contactar, utilice la Línea de Asistencia Ética de PwC.

7. ¿Qué sucede si la información que suministro resulta ser incorrecta?

Sea consciente de que la información que presente puede resultar en decisiones que puedan afectar a otras personas. Por lo tanto, usted deberá presentar información que crea verdadera.

En ninguna circunstancia habrá represalias contra quien reporte de buena fe a la Línea de Asistencia Ética de PwC, aunque luego resulte que la información no sea cierta.

La actuación maliciosa o el abuso de la Línea de Asistencia Ética de PwC no serán tolerados nunca y pueden resultar en medidas disciplinarias e incluir el despido en los casos apropiados.

8. ¿Puedo realizar reportes anónimos?

Le instamos a identificarse cuando realice un reporte porque esto nos ayudará en la investigación del reporte y a protegerle a largo plazo. Su identidad y la información que suministre serán tratadas con los más altos niveles de confidencialidad y serán estrictamente revelados en base a la necesidad del receptor de conocerlos.

Si usted realiza el reporte anónimamente, lo revisaremos. Según sea la naturaleza del asunto, no podremos garantizar que el anonimato se mantendrá, sin culpa de nuestra parte, cuando a consecuencia natural de la investigación la identidad de las partes sea subsecuentemente revelada.

Esto puede ocurrir, por ejemplo, si el caso es particularmente único. Por favor tenga presente que en la mayoría de los reportes que han sido presentados anónimamente no podemos descifrar la identidad de quien lo reporta. Por último, le solicitamos que nos suministre la mayor cantidad de detalles que considere necesario para permitirnos investigar el asunto reportado.

9. ¿Si presento un reporte mi identidad será protegida?

Su identidad será tratada con los más altos niveles de confidencialidad y será compartida únicamente con personas que necesitan acceso ella para investigar el reporte o quienes sean parte en procesos legales.

No revelaremos su identidad a la persona reportada. Por favor note que el caso excepcional en el que pueda requerirse hacerlo sería si usted actúa de mala fe o abusa deliberadamente del proceso, el acusado reclama y estamos obligados a revelar por ley su identidad.

10. ¿Qué datos personales son recolectados y por qué?

Recolectamos los datos personales que nos suministra cuando hace el reporte. Estos pueden ser:

- su nombre y relación con PwC;
- detalles de identificación, función, detalles de contacto, comportamiento, y otros datos personales de la(s) persona(s) involucrada(s) en lo concerniente al reporte; y
- detalles de identificación, función, datos de contacto y otros datos personales de individuos que tengan conocimiento sobre el tema reportado.

También podemos recolectar datos personales indirectamente sobre usted. Estos podrán ser suministrados por otros, denunciantes, supervisores, participantes en el caso y otras personas autorizadas involucradas en las investigaciones.

Empleamos datos personales únicamente cuando es necesario para conducir y concluir la investigación del tema reportado. También podremos emplear datos personales si fuese necesario como parte de procesos legales relacionados al tema del reporte y para cumplir con nuestras obligaciones legales (se nos puede requerir legalmente reportar ciertos asuntos a las autoridades externas apropiadas).

11. No suministre datos personales sensibles a menos que sea necesario y relevante

No requerimos que se nos suministren datos personales sensibles a través de nuestra Línea de Asistencia Ética de PwC.

Ejemplo de datos sensibles son: raza u origen étnico, creencias religiosas o de otra índole, opiniones políticas, antecedentes criminales, salud física o mental, membresía a sindicatos, datos genéticos o biométricos (cuando son usados únicamente para identificar a alguien), ni sobre la conducta u orientación sexual.

No obstante, podremos recibir datos personales sensibles que usted voluntariamente suministre como parte de un reporte. Únicamente utilizamos los datos personales que sean necesarios para investigar un reporte y eliminaremos prontamente cualesquiera datos personales sensibles que no sean necesarios para investigar una preocupación.

12. Datos recolectados automáticamente para el uso del sitio

La Línea de Asistencia Ética de PwC, provista por nuestro proveedor externo NAVEX, capta automáticamente ciertos datos de ingreso sobre las visitas al sitio de internet.

Estos incluyen: la dirección de protocolo de internet, clase de buscador, idioma del buscador y la fecha y hora de su solicitud. Esta información de registro es utilizada para mejorar la operación de la Línea de Asistencia Ética de PwC y no se encuentra vinculada a usted personalmente. Para mayor información vea la declaración de privacidad de NAVEX en la parte inferior de la página web principal de la Línea de Asistencia Ética de PwC.

13. ¿Qué datos personales registran si realizo una consulta sobre las políticas y estándares de PwC?

Puede contactar a la Línea de Asistencia Ética de PwC para consultar sobre cualquiera de las políticas, estándares o del Código de Conducta de PwC.

Utilizamos datos personales (normalmente nombre, posición laboral y correo electrónico) según sea necesario para comunicarnos con usted y responder a sus preguntas. No mantenemos archivos de las preguntas realizadas de forma que sean atribuidas a individuos particulares. La excepción a esto es si el tema está relacionado a sospecha de violación relacionada al negocio de la Red PwC, lo cual será manejado como se describe en las otras secciones de este documento.

14. ¿Debo suministrar datos personales en virtud de un requisito legal o contractual?

El suministro de datos personales a la Línea de Asistencia Ética de PwC es voluntario y no existen requisitos legales o contractuales que obliguen a suministrar datos personales.

Contactar o reportar a la Línea de Asistencia Ética de PwC no es obligatorio.

15. ¿En qué justificación legal se apoyan para procesar datos personales?

Las leyes de protección de datos de ciertas jurisdicciones requieren que establezcamos en este documento nuestra justificación, basada en la ley, para recolectar y procesar sus datos personales.

Nos basamos en nuestro interés legítimo para procesar sus datos personales en relación con la Línea de Asistencia Ética de PwC. Por favor note que únicamente nos basamos en nuestro interés legítimo de procesar sus datos personales, hemos evaluado que sus intereses y derechos fundamentales no sobrepasan nuestros intereses legítimos.

En relación con la Línea de Asistencia Ética PwC, estos intereses legítimos son:

- nuestros intereses legítimos en permitir a las personas consultar y reportar sus sospechas de violaciones serias de forma confidencial; y
- nuestro interés legítimo de identificar, prevenir y manejar violaciones a la ley, al Código de Conducta y a nuestros estándares profesionales.

Nuestra intención es no procesar datos personales sensibles en relación con la Línea de Asistencia Ética de PwC.

En la medida en la que necesitemos hacerlo, el fundamento legal para dicho tratamiento es que sea necesario para cumplir con las obligaciones y ejercitar los derechos específicos de PwC en el ámbito laboral, de seguridad social y leyes de protección social, o que el procesamiento sea necesario para establecer, ejercitar o defender reclamaciones legales.

16. ¿Por cuánto tiempo mantienen mis datos personales?

Solamente mantenemos datos personales

(i) durante el tiempo necesario para investigar su reporte, o

(ii) de otra forma que sea necesario en relación con procesos disciplinarios, legales (incluyendo apelaciones), u otras investigaciones o consultas.

Si determinamos que un reporte carece de fundamento, eliminaremos de forma segura los datos personales asociados a dicho reporte en tanto sea posible, siguiendo tal determinación y conforme a las leyes aplicables.

17. ¿Cuáles son mis derechos en relación con mis datos personales?

Ya sea que usted realice un reporte o sea el objeto de un reporte, si mantenemos o procesamos datos personales suyos, usted tendrá los siguientes derechos, según lo permiten las leyes de protección de datos aplicables.

Podremos demorar o denegar solicitudes si consideramos que concederle el acceso amenazará la confidencialidad o afectará nuestra capacidad de investigar un asunto reportado.

Usted podrá ejercitar los derechos legales listados a continuación.

- Podrá obtener confirmación sobre si procesamos datos personales suyos, acceder a copia de sus datos personales y obtener alguna otra información, incluyendo el por qué la procesamos y quienes la reciben.
- Podrá solicitar la rectificación de los datos personales si son incorrectos y completar los datos personales incompletos.

- Podrá solicitar la eliminación de sus datos personales en los siguientes casos:
- los datos personales no se requieren seguir utilizando para los fines para los que fueron recolectados y procesados;
- nuestro fundamento legal para procesarlos es necesario para los intereses legítimos perseguidos por nosotros, usted objeta el procesamiento y no tenemos fundamentos legítimos superiores;
- sus datos personales han sido procesados ilegalmente; o
- sus datos personales deban ser eliminados para cumplir con una obligación legal a la cual estemos sujetos.
- Usted podrá restringir el procesamiento de datos personales en los siguientes casos:
- Durante un período de tiempo que nos permita verificar la exactitud de los datos personales cuando usted haya disputado su exactitud;
- Sus datos personales hayan sido procesados de forma ilegal y usted solicita la restricción del procesamiento en vez de la eliminación;
- Sus datos personales no siguen siendo necesarios en relación con los fines para los que fueron recolectados y procesados, pero son necesarios para que usted establezca, ejercite y defienda reclamaciones legales; o
- Durante un período de tiempo que nos permita verificar si nuestra justificación legal para el procesamiento de los datos es superior a sus intereses, cuando usted haya objetado el procesamiento basado en nuestra necesidad de perseguir un interés legítimo.

Usted podrá objetar el procesamiento de datos personales si nuestro fundamento legal para el procesamiento es que el procesamiento es necesario para el interés legítimo perseguido por nosotros.

Usted tendrá el derecho de presentar demandas sobre el tratamiento de datos personales ante su regulador de protección de datos local.

18. ¿Qué otras partes pueden manejar mis datos personales?

a. Otros Miembros de las Firmas PwC

Podemos compartir datos personales con otras firmas PwC en la Red, pero únicamente si es estrictamente necesario en relación con la investigación de un reporte.

b. Proveedores Externos

Podremos revelar datos personales a contratistas externos, subcontratistas, y/o a sus subsidiarias y afiliadas. Los proveedores externos apoyan a la Red PwC al suministrarle y administrar sistemas de IT.

Los terceros proveedores podrán usar a sus propios sub-contratistas, los cuales tendrán acceso a los datos personales (sub-procesadores).

Es nuestra política el utilizar proveedores externos que estén obligados a mantener niveles apropiados de seguridad y confidencialidad para procesar los datos personales únicamente como PwC les instruya, y para exigir esas mismas obligaciones a sus sub-procesadores.

c. Otros receptores de datos personales

También podremos revelar datos personales a:

- Asesores profesionales, por ejemplo, firmas de abogados, si fuese necesario, para establecer, ejercitar o defender nuestros derechos legales y obtener asesoría; y
- Autoridades de cumplimiento de la ley, autoridades gubernamentales, y entes regulatorios, según sea requerido por y de conformidad con las leyes aplicables.

19. La Transferencia de Datos Personales desde el Área de la Comunidad Europea o desde el área de LAN.

Si procesamos sus datos personales, estos podrán ser transmitidos y almacenados fuera del país donde usted está ubicado.

Si recolectamos sus datos personales dentro del Área Económica Europea o desde el área de LAN, la transferencia afuera de dicha área será realizada únicamente:

- A un receptor en una ubicación que provee un nivel adecuado de protección de datos personales; y/o
- Bajo un acuerdo que satisface los requisitos de la UE para la transferencia de datos personales a procesadores o controladores de datos fuera de la EEA, tal como cláusulas contractuales estándar aprobadas por la Comisión Europea.



Nuestro enfoque si el Reino Unido sale de la Unión Europea o del Área Económica Europea: ya aplicamos, y continuaremos aplicando, los controles arriba descritos si los datos personales recolectados dentro del Reino Unido son transferidos fuera de dicha región.

Con el propósito de proteger adecuadamente la transferencia de datos según el GDPR, PwC y Navex han adoptado las cláusulas contractuales normativas de la Comisión Europea (SCCS, por sus siglas en inglés), las cuales se consideran suficientes para proteger la transferencia de datos entre los controladores y procesadores de información que pudieran ubicarse fuera de la Unión Europea.

20. Menores de Edad

La Línea de Asistencia Ética de PwC no debe ser utilizada por menores de 18 años.

21. Puntos de contacto para consultas y ejercicio de derechos legales.

Podrá:

- presentar una solicitud [request](#) si deseas ejercitar un derecho legal en relación con sus datos personales; y/o
- presentar una consulta [enquiry](#) si tiene alguna pregunta sobre el manejo de sus datos personales por parte de PwC.



Argentina SDC

PwC Línea de Asistencia Ética Preguntas Frecuentes e Información de Privacidad

Por favor familiarícese con las Preguntas y Respuestas Frecuentes (FAQs por sus siglas en inglés) antes de realizar un reporte voluntario usando la Línea de Asistencia Ética de PwC.

Las FAQs y el Documento de Privacidad de la Información explican qué asuntos pueden ser reportados a través de la Línea de Asistencia Ética de PwC, cómo son manejados y protegidos los datos personales suministrados, y los derechos que posee en relación con ellos.

Este documento fue actualizado por última vez en Marzo de 2021. Podemos actualizarlo en el futuro. Si lo hacemos, cambiaremos la fecha de última actualización en esta página. El documento modificado aplica desde la última fecha de actualización.

FAQs

- **Términos clave utilizados en estas FAQs**
- **¿Quién es responsable de los datos personales que suministró a la Línea de Asistencia Ética de PwC?**
- **¿Quién puede utilizar la Línea de Asistencia Ética de PwC?**
- **¿Cómo contacto a la Línea de Asistencia Ética de PwC?**
- **¿Qué clase de asuntos puedo someter a la Línea de Asistencia Ética de PwC?**
- **¿Cuándo debo emplear otros canales de reporte?**
- **¿Qué sucede si la información que suministro resulta ser incorrecta?**
- **¿Puedo realizar el reporte de forma anónima?**
- **¿Mi identidad es protegida si presento un reporte?**
- **¿Qué datos personales recaban y por qué?**
- **No proporcione datos personales sensibles a menos que sea necesario y relevante.**
- **El sitio emplea datos recolectados automáticamente**
- **¿Qué datos personales registra si consultó sobre las políticas o estándares de PwC?**
- **¿Debo proporcionar datos personales como requisito legal o contractual?**
- **¿Qué justificación legal emplean para procesar datos personales?**
- **¿Por cuánto tiempo conservan mis datos personales?**
- **¿Cuáles son mis derechos en relación con mis datos personales?**
- **¿Qué otras partes pueden manejar mis datos personales?**
- **La transferencia de Datos Personales desde el Área Económica Europea**
- **Menores de Edad**
- **Puntos de contacto para preguntas y ejercicio de derechos legales**

1. Términos clave usados en estas FAQs

En estas FAQs, nos referimos a información sobre usted o información que le identifique, como **“datos personales”** o **“información personal.”**

Empleamos el término **“procesamiento”** para describir colectivamente cualquier acción u operación que involucre datos personales, incluyendo su recolección, almacenamiento, organización, análisis, revisión, transferencia y destrucción.

2. ¿Quién es responsable de los datos personales que proporciono a la Línea de Asistencia de Ética de PwC?

El controlador de datos personales que usted suministra a la Línea de Asistencia Ética de PwC es la firma PwC que es responsable de manejar o investigar el asunto que usted ha reportado.

Esta es usualmente la firma PwC donde tuvo lugar el incidente o que se encuentra directamente conectada con el asunto reportado. Un “controlador de datos” es el principal responsable de asegurarse que el manejo de sus datos personales cumple con las leyes de protección de datos.



Examine los enlaces suministrados al inicio de este documento PDF para encontrar la lista actualizadas de entidades PwC que brindan servicios a clientes y los países y regiones en los que operan las firmas miembros de PwC.

En este documento “nosotros, y “PwC” significa la firma PwC que es responsable de investigar el asunto reportado y quien será el controlador de datos de su información personal.

3. ¿Quién puede utilizar la Línea de Asistencia Ética de PwC?

La Línea de Asistencia Ética de PwC puede ser utilizada por los trabajadores de PwC (incluyendo los socios, directores, gerentes, trabajadores, contratistas independientes y trabajadores eventuales) y los actores externos, tales como socios comerciales, clientes, proveedores y cualquiera que haya interactuado con PwC. Estos individuos podrán contactar voluntariamente a la Línea de Asistencia Ética de PwC para realizar consultas o reportar alguna preocupación de cumplimiento relativo al negocio de la Red PwC como se especifica más adelante.

4. ¿Cómo contacto a la Línea de Asistencia Ética de PwC?

Existen dos maneras de contactar a la Línea de Asistencia Ética de PwC: por teléfono y por la Web. PwC ha contratado a NAVEX, un tercero independiente para administrar la Línea de Asistencia. La herramienta provee acceso las 24 horas. Los especialistas de NAVEX recibirán los reportes realizados a través de la página web o por teléfono y lo encausarán a los representantes apropiados de PwC para su revisión.

5. ¿Qué clase de temas pueden ser reportados en la Línea de Asistencia Ética de PwC?

La Línea de Asistencia Ética de PwC es para:

Reportar cualquier conducta que usted considere una seria:

- (1) violación de leyes o regulaciones;**
- (2) violación de una política de PwC, estándar o del Código de Conducta Global de PwC; o**
- (3) conducta contraria a la ética.**

Realizar preguntas sobre cualquier política, estándar de PwC o acerca del Código de Conducta Global de PwC.

En algunos países, PwC podrá únicamente aceptar reportes relativos a ciertos asuntos como los financieros, contables, de auditoría y de sobornos.

Si el tema de su reporte se relaciona con algún asunto que bajo la legislación aplicable no pueda ser reportado a la Línea de Asistencia Ética de PwC, y el reporte no será tratado por la Línea de Asistencia Ética de PwC y usted será aconsejado a reportar el tema directamente a su gerente, socio, equipo de ética o representante de Capital Humano local, según sea apropiado.

6. ¿Cuándo debo emplear otros canales de reporte?

Considere si puede elevar efectivamente el asunto a alguien directamente en PwC a través de los canales existentes.

Si no se siente cómodo haciéndolo, o no sabe a quién contactar, utilice la Línea de Asistencia Ética de PwC.

7. ¿Qué sucede si la información que suministro resulta ser incorrecta?

Sea consciente de que la información que presente puede resultar en decisiones que puedan afectar a otras personas. Por lo tanto, usted deberá presentar información que crea verdadera.

En ninguna circunstancia habrá represalias contra quien reporte de buena fe a la Línea de Asistencia Ética de PwC, aunque luego resulte que la información no sea cierta.

La actuación maliciosa o el abuso de la Línea de Asistencia Ética de PwC no serán tolerados nunca y pueden resultar en medidas disciplinarias e incluir el despido en los casos apropiados.

8. ¿Puedo realizar reportes anónimos?

Le instamos a identificarse cuando realice un reporte porque esto nos ayudará en la investigación del reporte y a protegerle a largo plazo. Su identidad y la información que suministre serán tratadas con los más altos niveles de confidencialidad y serán estrictamente revelados en base a la necesidad del receptor de conocerlos.

Si usted realiza el reporte anónimamente, lo revisaremos. Según sea la naturaleza del asunto, no podremos garantizar que el anonimato se mantendrá, sin culpa de nuestra parte, cuando a consecuencia natural de la investigación la identidad de las partes sea subsecuentemente revelada.

Esto puede ocurrir, por ejemplo, si el caso es particularmente único. Por favor tenga presente que en la mayoría de los reportes que han sido presentados anónimamente no podemos descifrar la identidad de quien lo reporta. Por último, le solicitamos que nos suministre la mayor cantidad de detalles que considere necesario para permitirnos investigar el asunto reportado.

9. ¿Si presento un reporte mi identidad será protegida?

Su identidad será tratada con los más altos niveles de confidencialidad y será compartida únicamente con personas que necesitan acceso ella para investigar el reporte o quienes sean parte en procesos legales.

No revelaremos su identidad a la persona reportada. Por favor note que el caso excepcional en el que pueda requerirse hacerlo sería si usted actúa de mala fe o abusa deliberadamente del proceso, el acusado reclama y estamos obligados a revelar por ley su identidad.

10. ¿Qué datos personales son recolectados y por qué?

Recolectamos los datos personales que nos suministra cuando hace el reporte. Estos pueden ser:

- su nombre y relación con PwC;
- detalles de identificación, función, detalles de contacto, comportamiento, y otros datos personales de la(s) persona(s) involucrada(s) en lo concerniente al reporte; y
- detalles de identificación, función, datos de contacto y otros datos personales de individuos que tengan conocimiento sobre el tema reportado.

También podemos recolectar datos personales indirectamente sobre usted. Estos podrán ser suministrados por otros, denunciantes, supervisores, participantes en el caso y otras personas autorizadas involucradas en las investigaciones.

Empleamos datos personales únicamente cuando es necesario para conducir y concluir la investigación del tema reportado. También podremos emplear datos personales si fuese necesario como parte de procesos legales relacionados al tema del reporte y para cumplir con nuestras obligaciones legales (se nos puede requerir legalmente reportar ciertos asuntos a las autoridades externas apropiadas).

11. No suministre datos personales sensibles a menos que sea necesario y relevante

No requerimos que se nos suministren datos personales sensibles a través de nuestra Línea de Asistencia Ética de PwC.

Ejemplo de datos sensibles son: raza u origen étnico, creencias religiosas o de otra índole, opiniones políticas, antecedentes criminales, salud física o mental, membresía a sindicatos, datos genéticos o biométricos (cuando son usados únicamente para identificar a alguien), ni sobre la conducta u orientación sexual.

No obstante, podremos recibir datos personales sensibles que usted voluntariamente suministre como parte de un reporte. Únicamente utilizamos los datos personales que sean necesarios para investigar un reporte y eliminaremos prontamente cualesquiera datos personales sensibles que no sean necesarios para investigar una preocupación.

12. Datos recolectados automáticamente para el uso del sitio

La Línea de Asistencia Ética de PwC, provista por nuestro proveedor externo NAVEX, capta automáticamente ciertos datos de ingreso sobre las visitas al sitio de internet.

Estos incluyen: la dirección de protocolo de internet, clase de buscador, idioma del buscador y la fecha y hora de su solicitud. Esta información de registro es utilizada para mejorar la operación de la Línea de Asistencia Ética de PwC y no se encuentra vinculada a usted personalmente. Para mayor información vea la declaración de privacidad de NAVEX en la parte inferior de la página web principal de la Línea de Asistencia Ética de PwC.

13. ¿Qué datos personales registran si realizo una consulta sobre las políticas y estándares de PwC?

Puede contactar a la Línea de Asistencia Ética de PwC para consultar sobre cualquiera de las políticas, estándares o del Código de Conducta de PwC.

Utilizamos datos personales (normalmente nombre, posición laboral y correo electrónico) según sea necesario para comunicarnos con usted y responder a sus preguntas. No mantenemos archivos de las preguntas realizadas de forma que sean atribuidas a individuos particulares. La excepción a esto es si el tema está relacionado a sospecha de violación relacionada al negocio de la Red PwC, lo cual será manejado como se describe en las otras secciones de este documento.

14. ¿Debo suministrar datos personales en virtud de un requisito legal o contractual?

El suministro de datos personales a la Línea de Asistencia Ética de PwC es voluntario y no existen requisitos legales o contractuales que obliguen a suministrar datos personales.

Contactar o reportar a la Línea de Asistencia Ética de PwC no es obligatorio.

15. ¿En qué justificación legal se apoyan para procesar datos personales?

Las leyes de protección de datos de ciertas jurisdicciones requieren que establezcamos en este documento nuestra justificación, basada en la ley, para recolectar y procesar sus datos personales.

Nos basamos en nuestro interés legítimo para procesar sus datos personales en relación con la Línea de Asistencia Ética de PwC. Por favor note que únicamente nos basamos en nuestro interés legítimo de procesar sus datos personales, hemos evaluado que sus intereses y derechos fundamentales no sobrepasan nuestros intereses legítimos.

En relación con la Línea de Asistencia Ética PwC, estos intereses legítimos son:

- nuestros intereses legítimos en permitir a las personas consultar y reportar sus sospechas de violaciones serias de forma confidencial; y
- nuestro interés legítimo de identificar, prevenir y manejar violaciones a la ley, al Código de Conducta y a nuestros estándares profesionales.

Nuestra intención es no procesar datos personales sensibles en relación con la Línea de Asistencia Ética de PwC. En la medida en la que necesitemos hacerlo, el fundamento legal para dicho tratamiento es que sea necesario para cumplir con las obligaciones y ejercitar los derechos específicos de PwC en el ámbito laboral, de seguridad social y leyes de protección social, o que el procesamiento sea necesario para establecer, ejercitar o defender reclamaciones legales.

16. ¿Por cuánto tiempo mantienen mis datos personales?

Solamente mantenemos datos personales

- (i) durante el tiempo necesario para investigar su reporte, o
- (ii) de otra forma que sea necesario en relación con procesos disciplinarios, legales (incluyendo apelaciones), u otras investigaciones o consultas.

Si determinamos que un reporte carece de fundamento, eliminaremos de forma segura los datos personales asociados a dicho reporte en tanto sea posible, siguiendo tal determinación y conforme a las leyes aplicables.

17. ¿Cuáles son mis derechos en relación con mis datos personales?

Ya sea que usted realice un reporte o sea el objeto de un reporte, si mantenemos o procesamos datos personales suyos, usted tendrá los siguientes derechos, según lo permiten las leyes de protección de datos aplicables.

Podremos demorar o denegar solicitudes si consideramos que concederle el acceso amenazará la confidencialidad o afectará nuestra capacidad de investigar un asunto reportado.

Usted podrá ejercitar los derechos legales listados a continuación.

- Podrá obtener confirmación sobre si procesamos datos personales suyos, acceder a copia de sus datos personales y obtener alguna otra información, incluyendo el por qué la procesamos y quienes la reciben.
- Podrá solicitar la rectificación de los datos personales si son incorrectos y completar los datos personales incompletos.
- Podrá solicitar la eliminación de sus datos personales en los siguientes casos:
- los datos personales no se requieren seguir utilizando para los fines para los que fueron recolectados y procesados;
- nuestro fundamento legal para procesarlos es necesario para los intereses legítimos perseguidos por nosotros, usted objeta el procesamiento y no tenemos fundamentos legítimos superiores;
- sus datos personales han sido procesados ilegalmente; o
- sus datos personales deban ser eliminados para cumplir con una obligación legal a la cual estemos sujetos.
- Usted podrá restringir el procesamiento de datos personales en los siguientes casos:
- Durante un período de tiempo que nos permita verificar la exactitud de los datos personales cuando usted haya disputado su exactitud;
- Sus datos personales hayan sido procesados de forma ilegal y usted solicita la restricción del procesamiento en vez de la eliminación;
- Sus datos personales no siguen siendo necesarios en relación con los fines para los que fueron recolectados y procesados, pero son necesarios para que usted establezca, ejerce y defienda reclamaciones legales; o
- Durante un período de tiempo que nos permita verificar si nuestra justificación legal para el tratamiento de los datos es superior a sus intereses, cuando usted haya objetado el procesamiento basado en nuestra necesidad de perseguir un interés legítimo.

Usted podrá objetar el procesamiento de datos personales si nuestro fundamento legal para el procesamiento es que el procesamiento es necesario para el interés legítimo perseguido por nosotros.

Usted tendrá el derecho de presentar demandas sobre el tratamiento de datos personales ante su regulador de protección de datos local.

18. ¿Qué otras partes pueden manejar mis datos personales?

a. Otros Miembros de las Firmas PwC

Podemos compartir datos personales con otras firmas PwC en la Red, pero únicamente si es estrictamente necesario en relación con la investigación de un reporte.

b. Proveedores Externos

Podremos revelar datos personales a contratistas externos, subcontratistas, y/o a sus subsidiarias y afiliadas. Los proveedores externos apoyan a la Red PwC al suministrarle y administrar sistemas de IT.

Los terceros suplidores podrán usar a sus propios sub-contratistas, los cuales tendrán acceso a los datos personales (sub-procesadores).

Es nuestra política el utilizar proveedores externos que estén obligados a mantener niveles apropiados de seguridad y confidencialidad para procesar los datos personales únicamente como PwC les instruya, y para exigir esas mismas obligaciones a sus sub-procesadores.

c. Otros receptores de datos personales

También podremos revelar datos personales a:

- Asesores profesionales, por ejemplo, firmas de abogados, si fuese necesario, para establecer, ejercitar o defender nuestros derechos legales y obtener asesoría; y
- Autoridades de cumplimiento de la ley, autoridades gubernamentales, y entes regulatorios, según sea requerido por y de conformidad con las leyes aplicables.

19. La Transferencia de Datos Personales desde el Área de la Comunidad Europea o desde el área de LAN.

Si procesamos sus datos personales, estos podrán ser transmitidos y almacenados fuera del país donde usted está ubicado.

Si recolectamos sus datos personales dentro del Área Económica Europea o desde el área de LAN, la transferencia afuera de dicha área será realizada únicamente:

- A un receptor en una ubicación que provee un nivel adecuado de protección de datos personales; y/o
- Bajo un acuerdo que satisface los requisitos de la UE para la transferencia de datos personales a procesadores o controladores de datos fuera de la EEA, tal como cláusulas contractuales estándar aprobadas por la Comisión Europea.

Nuestro enfoque si el Reino Unido sale de la Unión Europea o del Área Económica Europea: ya aplicamos, y continuaremos aplicando, los controles arriba descritos si los datos personales recolectados dentro del Reino Unido son transferidos fuera de dicha región.

Con el propósito de proteger adecuadamente la transferencia de datos según el GDPR, PwC y Navex han adoptado las cláusulas contractuales normativas de la Comisión Europea (SCCS, por sus siglas en inglés), las cuales se consideran suficientes para proteger la transferencia de datos entre los controladores y procesadores de información que pudieran ubicarse fuera de la Unión Europea.

20. Menores de Edad

La Línea de Asistencia Ética de PwC no debe ser utilizada por menores de 18 años.

21. Puntos de contacto para consultas y ejercicio de derechos legales.

Podrá:

- presentar una solicitud [request](#) si deseas ejercitar un derecho legal en relación con sus datos personales; y/o
- presentar una consulta [enquiry](#) si tiene alguna pregunta sobre el manejo de sus datos personales por parte de PwC.



Armenia

PwC Ethics Helpline - Frequently Asked Questions and Privacy Information

Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline.

The FAQs and Privacy Information Document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data.

This document was last updated in April 2021. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date.

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1. Key terms used in these FAQs

In these FAQs and Privacy Information, we refer to information about you or information that identifies you as “personal data” or “personal information.” We use the term “processing” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to PwC Ethics Helpline?

The data controller of personal data you provide to PwC Ethics Helpline is PwC Armenia, the Armenian firm of the PwC global network. The Armenian firm will investigate complaints under its responsibilities if the incident occurred in Armenia or if it is directly connected with the matter you have raised. As “data controller”, the Armenian firm has primary responsibility for ensuring that the handling of your personal data complies with



relevant data protection laws. In this document, “we,” “us” and “PwC” means the Armenian firm of the PwC global network that is responsible for addressing the matter raised and that is the data controller of your personal information.

3. Who can use PwC Ethics Helpline?

PwC Ethics Helpline can be used by anyone, including PwC personnel (eg PwC partners, directors, managers, employees, independent contractors, and contingent workers), external stakeholders, such as business partners, clients, suppliers, and anyone else who has interacted with PwC or has an interest in our activities. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of PwC as further specified below.

4. How do I contact PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone ([link](#)) and by Web ([link](#)).

PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24-hour access. NAVEX specialists will receive reports submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC’s Global Code of Conduct; or (3) unethical conduct

Asking a question about any PwC policy, standard, or PwC’s Global Code of Conduct.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don’t feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue.

Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

We encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique. Note that, for the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

Your identity will be treated with the highest levels of confidentiality and will only be shared with people who need access to this to investigate the report or who are part of legal proceedings.

We will not disclose your identity to the alleged wrongdoer. Please note that the exceptional situation where we may be required to do this is if you acted maliciously or deliberately abused the process, the accused raises a claim, and we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary, as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data unless it's necessary and relevant

We do not require submission of sensitive personal data through PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation.

However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will promptly delete any sensitive personal data that is not necessary to investigate a concern.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third-party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

15. What legal justification do we rely on to process personal data?

We rely on our legitimate interests to process your personal data in connection with PwC Ethics Helpline. Please note that where we rely on our legitimate interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests.

In connection with PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. To the extent we need to do this, the condition for such processing, which will vary according to the specific matter under investigation, will be one of the categories below:

- that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or
- that the processing is necessary for the establishment, exercise or defence of legal claims, or
- that the processing is necessary for reasons of substantial public interest.

16. For how long do you keep my personal data?

We retain the personal data processed by us for as long as is considered necessary for the purpose for which it was collected. Our baseline retention period for records and other documentary evidence created in the PwC Ethics Helpline is 10 years from the closure of an investigation.

17. Automated decision making

Your personal data will not be used for automated decision-making, including profiling, which produces legal effects concerning you or similarly significantly affects you.

18. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed.
- You may be able to request deletion or erasure of your personal data in the following cases:
 - ☐ the personal data is no longer necessary in relation to the purposes for which it was collected and processed;
 - ☐ our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds;
 - ☐ your personal data has been unlawfully processed; or
 - ☐ your personal data must be erased to comply with a legal obligation to which we are subject.

- You may be able to restrict personal data processing in the following cases:
 - ☐ for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data;
 - ☐ your personal data have been unlawfully processed and you request restriction of processing instead of deletion;
 - ☐ your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or
 - ☐ for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us.
- You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us.

You may have the right to lodge complaints about personal data handling with your local data protection regulator. For further information on your rights and how to complain to your local data protection regulator, please refer to the following website <https://www.pwc.com/am/en/about-us/privacy-policy.html>.

19. Which other parties could handle my personal data?

a. Other PwC Member Firms

We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report.

b. Third Party Providers

We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems.

The third-party providers may use their own third-party subcontractors that have access to personal data (sub-processors).

It is our policy to use only third-party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.

c. Other recipients of personal data

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and
- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

20. Transfers of Personal Data from the European Economic Area

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries outside the European Economic Area (EEA). Recipient countries may not have laws that provide specific protection for personal data.

If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or



- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.

21. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

22. Contact points for questions and exercising legal rights

If you would like to exercise your legal rights or ask a question in relation to this privacy statement, please contact the Armenian Data Protection team via the following [form](#).



Austria

PwC Ethics Helpline - Frequently Asked Questions and Privacy Information

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1. Key terms used in these FAQs

In these FAQs, we refer to information about you or information that identifies or may identify you as “**personal data**” or “**personal information**.” We use the term “**processing**” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to PwC Ethics Helpline?



The data controller of personal data you provide to PwC Ethics Helpline are the PwC firms in Austria¹ (“PwC in Austria”), acting as joint controllers. PwC in Austria has appointed PwC Legal (oehner & partner rechtsanwaelte gmbh) as an external Data Protection Officer who you can contact via datenschutz.austria@at.pwc.com. PwC in Austria has primary responsibility for ensuring that the handling of your personal data complies with data protection laws.

In this document, “**we**” “**us**” and “**PwC**” means PwC in Austria that is responsible for addressing the matter raised and that is the data controller of your personal information.

3. Who can use PwC Ethics Helpline?

PwC Ethics Helpline can be used by PwC workers (including PwC partners, directors, managers, employees, independent contractors, and contingent workers) and external stakeholders, such as business partners, clients, suppliers, and anyone who has interacted with PwC. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of the PwC Network as further specified below.

4. How do I contact PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone and by Web.

For details see: <http://www.pwc.com/ethicshelpline>

PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24 hour access. NAVEX specialists will receive reports submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC’s Global Code of Conduct; or (3) unethical conduct.	Asking a question about any PwC policy, standard, or PwC’s Global Code of Conduct.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don’t feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

¹ PwC in Austria includes the following firms: PwC Österreich GmbH Wirtschaftsprüfungsgesellschaft, PwC Advisory Services GmbH, PwC PricewaterhouseCoopers Wirtschaftsprüfung und Steuerberatung GmbH, PwC Transaction Services Wirtschaftsprüfung GmbH, PwC Wirtschaftsprüfung GmbH, PwC Kärnten Wirtschaftsprüfung und Steuerberatung GmbH, PwC Oberösterreich Wirtschaftsprüfung und Steuerberatung GmbH, PwC Salzburg Wirtschaftsprüfung und Steuerberatung GmbH, PwC Steiermark Wirtschaftsprüfung und Steuerberatung GmbH, PwC Legal – oehner & partner rechtsanwaelte gmbh (PwC Legal)

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue.

Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

We encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique. Note that, for the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

Your identity will be treated with the highest levels of confidentiality and will only be shared with people who need access to this to investigate the report or who are part of legal proceedings.

We will not disclose your identity to the alleged wrongdoer. Please note that the exceptional situation where we may be required to do this is if you acted maliciously or deliberately abused the process, the accused raises a claim, and we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC in Austria;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters like criminal offences to appropriate external authorities).

11. Do not submit sensitive personal data unless it's necessary and relevant

We do not require submission of sensitive personal data through PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, and sexual life or orientation. However, we might receive sensitive personal data because you

volunteer this as part of a report. We only use personal data as necessary to investigate a report. This might be in cases of sexual harassment or mobbing based on sexual orientation e.g. Beyond that, we will promptly delete any sensitive personal data that is not necessary to investigate a concern.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC in Austria's policies or standards?

You can contact PwC Ethics Helpline to ask a question about any of our policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

15. What legal justification do you rely on to process personal data?

We rely on our legitimate interests to process your personal data in connection with PwC Ethics Helpline. Please note that where we rely on our legitimate interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests.

In connection with PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. To the extent we need to do this, the legal basis for such processing is that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or that the processing is necessary for the establishment, exercise or defence of legal claims.

16. For how long do you keep my personal data?

We only keep personal data (i) for the period of time needed to investigate your report or (ii) as otherwise necessary in connection with disciplinary proceedings, legal proceedings (including appeals), or other investigation or inquiry. We will delete or anonymise all personal data included in the file seven months after closure of the case.

If we determine that a report is unsubstantiated, we will delete the personal data associated with that report as soon as practicable following this determination.

17. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed.
- You may be able to request deletion or erasure of your personal data in the following cases:
 - ☐ the personal data is no longer necessary in relation to the purposes for which it was collected and processed;
 - ☐ our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds;
 - ☐ your personal data has been unlawfully processed; or
 - ☐ your personal data must be erased to comply with a legal obligation to which we are subject.
- You may be able to restrict personal data processing in the following cases:
 - ☐ for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data;
 - ☐ your personal data have been unlawfully processed and you request restriction of processing instead of deletion;
 - ☐ your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or
 - ☐ for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us.
- You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us.

You also have the right to lodge complaints about personal data handling with your local data protection regulator.

18. Which other parties could handle my personal data?

a. Other PwC Member Firms



We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report.

b. Third Party Providers

We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems.

The third party providers may use their own third party subcontractors that have access to personal data (sub-processors).

It is our policy to use only third party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by us, and to flow those same obligations down to their sub-processors.

c. Other recipients of personal data

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and
- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

19. Transfers of Personal Data from the European Economic Area

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries outside the European Economic Area (EEA). Recipient countries may not have laws that provide specific protection for personal data.

If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or
- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.

20. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

21. Contact points for questions and exercising legal rights

You can:

- Submit a request regarding your personal data by sending an e-mail detailing the request to datenschutz.austria@at.pwc.com

Bahrain

PwC Ethics Helpline - Frequently Asked Questions and Privacy Information

Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline.

The FAQs and Privacy Information Document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data.

This document was last updated in April 2021. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date.

Key terms used in these FAQs

Who is responsible for the personal data I submit to PwC Ethics Helpline?

Who can use PwC Ethics Helpline?

How do I contact PwC Ethics Helpline?

What kinds of issues can I raise with PwC Ethics Helpline?

When should I use other reporting channels?

What if the information I provide turns out to be incorrect?

Can I make a report anonymously?

If I submit a report, is my identity protected?

What personal data do you collect and why?

Do not submit sensitive personal data unless it's necessary and relevant

Site usage data that is collected automatically

What personal data do you record if I ask a question about PwC policies or standards?

Must I provide personal data as a statutory or contractual requirement?

What legal justification do you rely on to process personal data?

For how long do you keep my personal data?

What are my rights in connection with my personal data?

Which other parties could handle my personal data?

Transfers of Personal Data from the European Economic Area

Children

Contact points for questions and exercising legal rights

1. Key terms used in these FAQs

In these FAQs, we refer to information about you or information that identifies you as “**personal data**” or “**personal information**.” We use the term “**processing**” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to PwC Ethics Helpline?

The data controller of personal data you provide to PwC Ethics Helpline is the PwC firm that is responsible for addressing or investigating the matter you have raised. This is usually the PwC firm where the incident took place or that is directly connected with the matter you have raised. A “data controller” has primary responsibility for ensuring that the handling of your personal data complies with data protection laws.



For a list of active client facing entities within the PwC network and countries and regions in which PwC member firms operate, see the links provided at the beginning of this PDF document.

In this document, “we,” “us” and “PwC” means the PwC firm that is responsible for addressing the matter raised and that is the data controller of your personal information.

3. Who can use PwC Ethics Helpline?

PwC Ethics Helpline can be used by PwC workers (including PwC partners, directors, managers, employees, independent contractors, and contingent workers) and external stakeholders, such as business partners, clients, suppliers, and anyone who has interacted with PwC. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of the PwC Network as further specified below.

4. How do I contact PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone and by Web.

For details see: <https://www.pwc.com/ethicshelpline>

PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24-hour access. NAVEX specialists will receive reports submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC’s Global Code of Conduct; or (3) unethical conduct.	Asking a question about any PwC policy, standard, or PwC’s Global Code of Conduct.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don’t feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue.

Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

Yes you can. However, we would encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique.

For the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter. However, if total anonymity is requested, it is important to note that successful investigation and resolution of the matter may depend on the amount of information shared and ongoing interaction. There are limits on the firm's ability to investigate and resolve issues in circumstances in which the caller chooses to remain anonymous.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

If you decide to submit your report anonymously, please see point 8 above.

If you decide to submit your name when making a report, your identity will be treated with the highest levels of confidentiality and will only be shared with people on a strictly need-to-know basis either to investigate the report or if required by law. However, we cannot guarantee that the wrongdoer will not become aware of your identity as part of the investigation process, as the nature of the issue may, without direct disclosure by us, subsequently naturally reveal the identities of people involved. This could happen, for example but not limited to, if the case is particularly unique, and/or where we may be required to disclose your identity if you acted maliciously or deliberately abused the process, the accused raises a claim, or we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data unless it's necessary and relevant

We do not require submission of sensitive personal data through PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will delete any sensitive personal data that is not necessary to investigate a concern.

**12. Site usage data that is collected automatically**

PwC Ethics Helpline, provided by our third party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

15. What legal justification do you rely on to process personal data?

The data protection laws of some jurisdictions require that we set out in this document our justification, based on law, for collecting and processing your personal data.

We rely on our legitimate interests to process your personal data in connection with PwC Ethics Helpline. Please note that where we rely on our legitimate interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests.

In connection with PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. To the extent we need to do this, the legal basis for such processing is that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or that the processing is necessary for the establishment, exercise or defence of legal claims.

16. For how long do you keep my personal data?

We retain the personal data processed by us for as long as is considered necessary for the purpose for which it was collected. This will vary according to the law and regulation applicable to the territory in which the data controller is based. In the absence of specific legal or regulatory requirements, our baseline retention period for records and other documentary evidence created in the PwC Ethics Helpline is 10 years from the closure of an investigation.

17. What are my rights in connection with my personal data?



Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed.
- You may be able to request deletion or erasure of your personal data in the following cases:
 - ☐ the personal data is no longer necessary in relation to the purposes for which it was collected and processed;
 - ☐ our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds;
 - ☐ your personal data has been unlawfully processed; or
 - ☐ your personal data must be erased to comply with a legal obligation to which we are subject.
- You may be able to restrict personal data processing in the following cases:
 - ☐ for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data;
 - ☐ your personal data have been unlawfully processed and you request restriction of processing instead of deletion;
 - ☐ your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or
 - ☐ for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us.
- You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us.

You may have the right to lodge complaints about personal data handling with your local data protection regulator.

18. Which other parties could handle my personal data?

a. Other PwC Member Firms

We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report.

b. Third Party Providers



We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems.

The third-party providers may use their own third-party subcontractors that have access to personal data (sub-processors).

It is our policy to use only third-party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.

c. Other recipients of personal data

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and
- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

19. Transfers of Personal Data

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries who may not have laws that provide specific protection for personal data. We will carry out such transfers only where we have a lawful basis to do so, including to a recipient (i) who is in a country which provides an adequate level of protection for personal data; or (ii) under an agreement which covers the applicable requirements for the transfer of personal data.

If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or
- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.

20. Data residency

PwC Ethics helpline is a cloud-based tool which is running and hosted outside the Middle East. Therefore, do not share confidential data owned or related to government entities or private sector regulated entities in the Middle East.

21. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

22. Contact points for questions and exercising legal rights

If you would like to exercise your legal rights or ask a question in relation to this privacy statement, please contact the ME Data Protection team at: mer_me_data_protection_management@pwc.com

Alternatively, you can:



- [submit a request](#) if you wish to exercise a legal right in relation to your personal data; and/or
- submit an [enquiry](#) if you have a question about PwC's handling of your personal data.

Belgium

PwC Ethics Helpline - Frequently Asked Questions and Privacy Information (English)

Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline. The FAQs and Privacy Information Document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data.

This document was last updated in January 2021. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date.

FAQs

- Key terms used in these FAQs
- Who is responsible for the personal data I submit to the PwC Ethics Helpline?
- Who can use the PwC Ethics Helpline?
- How do I contact the PwC Ethics Helpline?
- What kinds of issues can I raise with the PwC Ethics Helpline?
- When should I use other reporting channels?
- What if the information I provide turns out to be incorrect?
- Can I make a report anonymously?
- If I submit a report, is my identity protected?
- What personal data do you collect and why?
- Do not submit sensitive personal data unless it's necessary and relevant
- Site usage data that is collected automatically
- What personal data do you record if I ask a question about PwC policies or standards?
- Must I provide personal data as a statutory or contractual requirement?
- What legal justification do you rely on to process personal data?
- For how long do you keep my personal data?
- What are my rights in connection with my personal data?
- Which other parties could handle my personal data?
- Transfers of Personal Data from the European Economic Area
- Children
- Contact points for questions and exercising legal rights

1. Key terms used in these FAQs

In these FAQs, we refer to information about you or information that identifies you as “**personal data**” or “**personal information**.” We use the term “**processing**” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to the PwC Ethics Helpline?

The data controller of personal data you provide to PwC Ethics Helpline is the PwC firm that is responsible for addressing or investigating the matter you have raised. This is usually the PwC firm where the incident took place or that is directly connected with the matter you have raised. A “data controller” has primary responsibility for ensuring that the handling of your personal data complies with data protection laws.

For a list of active client facing entities within the PwC network and countries and regions in which PwC member firms operate, see the links provided at the beginning of this PDF document.

In this document, “we,” “us” and “PwC” means the PwC firm that is responsible for addressing the matter raised and that is the data controller of your personal information.

3. Who can use the PwC Ethics Helpline?

PwC Ethics Helpline can be used by PwC workers (including PwC partners, directors, managers, employees, independent contractors, and contingent workers) and external stakeholders, such as business partners, clients, suppliers, and anyone who has interacted with PwC. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of the PwC Network as further specified below.



4. How do I contact the PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone and by Web.

PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24-hour access. NAVEX specialists will receive reports submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with the PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC's Global Code of Conduct; or (3) unethical conduct.

Asking a question about any PwC policy, standard, or PwC's Global Code of Conduct.

In certain countries, PwC may only accept reports relating to certain matters, such as financial, accounting, auditing, and bribery matters. If your concern pertains to a matter that under applicable legislation can't be reported to PwC Ethics Helpline, the report will not be dealt with by PwC Ethics Helpline and you will be advised to report the matter directly to your local manager, partner, ethics team, or HC representative, as appropriate.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don't feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue.

Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

We encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique. Note that, for the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

Your identity will be treated with the highest levels of confidentiality and will only be shared with people who need access to this to investigate the report or who are part of legal proceedings.

We will not disclose your identity to the alleged wrongdoer. Please note that the exceptional situation where we may be required to do this is if you acted maliciously or deliberately abused the process, the accused raises a claim, and we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and



- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary, as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data unless it's necessary and relevant

We do not require submission of sensitive personal data through the PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will promptly delete any sensitive personal data that is not necessary to investigate a concern.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third-party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact the PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to the PwC Ethics Helpline is not mandatory.

15. What legal justification do you rely on to process personal data?

The data protection laws of some jurisdictions require that we set out in this document our justification, based on law, for collecting and processing your personal data.

We rely on our legitimate interests to process your personal data in connection with the PwC Ethics Helpline.

Please note that where we rely on our legitimate interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests.

In connection with the PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with the PwC Ethics Helpline. To the extent we need to do this, the legal basis for such processing is that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or that the processing is necessary for the establishment, exercise or defence of legal claims.

16. For how long do you keep my personal data?

We only keep personal data (i) for the period of time needed to investigate your report or (ii) as otherwise necessary in connection with disciplinary proceedings, legal proceedings (including appeals), or other investigation or inquiry.

If we determine that a report is unsubstantiated, we will securely delete the personal data associated with the unsubstantiated report as soon as practicable following this determination and in accordance with applicable law.

17. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed.
- You may be able to request deletion or erasure of your personal data in the following cases:
 - the personal data is no longer necessary in relation to the purposes for which it was collected and processed;
 - our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds;
 - your personal data has been unlawfully processed; or
 - your personal data must be erased to comply with a legal obligation to which we are subject.
- You may be able to restrict personal data processing in the following cases:
 - for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data;
 - your personal data have been unlawfully processed and you request restriction of processing instead of deletion;
 - your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or
 - for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us.
- You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us.

You may have the right to lodge complaints about personal data handling with your local data protection regulator.

18. Which other parties could handle my personal data?**a. Other PwC Member Firms**

We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report.

b. Third Party Providers

We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems. The third-party providers may use their own third-party subcontractors that have access to personal data (sub-processors).

It is our policy to use only third-party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.

c. Other recipients of personal data

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and
- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

19. Transfers of Personal Data from the European Economic Area

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries outside the European Economic Area (EEA). Recipient countries may not have laws that provide specific protection for personal data.

If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or
- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.

Our approach if the United Kingdom exits the European Union or European Economic Area: we already apply, and will continue to apply, the controls described above if personal data collected within the United Kingdom is transferred outside the United Kingdom.

20. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

21. Contact points for questions and exercising legal rights

You can:

- submit a [request](#) if you wish to exercise a legal right in relation to your personal data; and/or
- submit an [enquiry](#) if you have a question about PwC's handling of your personal data.

De PwC Ethics Helpline – Veelvuldig gestelde vragen en privacy-informatie (Dutch)

Gelieve u vertrouwd te maken met de veelvuldig gestelde vragen - FAQ's - vooraleer u het initiatief neemt om iets aan de PwC Ethics Helpline te melden.

In de FAQ's en het document over privacy-informatie wordt uitgelegd welke zaken men aan de PwC Ethics Helpline kan melden, hoe persoonsgegevens die eventueel aan de hulplijn bezorgd worden, worden behandeld en beschermd, alsook welke rechten u in verband met uw persoonsgegevens hebt.

Dit document is laatst bijgewerkt in January 2021. Dit document zal in de toekomst mogelijk worden geactualiseerd. Als we dit doen, zullen we de datum van de recentste update op deze pagina wijzigen. Het gewijzigde document is van toepassing vanaf de datum van de recentste update.

Veelvuldig gestelde vragen ("FAQ's")

- **De belangrijkste termen die in deze FAQ's gebruikt worden**
- **Wie is verantwoordelijk voor de persoonsgegevens die ik aan de PwC Ethics Helpline bezorg?**
- **Wie kan gebruik maken van de PwC Ethics Helpline?**
- **Hoe contacteer ik de PwC Ethics Helpline?**

- Met welke soorten kwesties kan ik terecht bij de PwC Ethics Helpline?
- Wanneer maak ik best gebruik van andere meldingskanalen?
- Wat als de informatie die ik geef uiteindelijk onjuist blijkt te zijn?
- Kan ik iets anoniem melden?
- Is mijn identiteit beschermd als ik iets meld?
- Welke persoonsgegevens verzamelen jullie en waarom?
- Geef geen gevoelige persoonsgegevens door tenzij dit noodzakelijk en relevant is
- Automatisch verzamelde gegevens over het gebruik van de website
- Welke persoonsgegevens houden jullie bij als ik een vraag stel in verband met PwC-beleidslijnen of -normen?
- Ben ik wettelijk of contractueel verplicht om mijn persoonsgegevens te bezorgen?
- Op welke rechtsgrond steunen jullie om mijn persoonsgegevens te verwerken?
- Hoelang houden jullie mijn persoonsgegevens bij?
- Welke rechten heb ik in verband met mijn persoonsgegevens?
- Welke andere partijen zouden mijn persoonsgegevens kunnen behandelen?
- Doorgifte van persoonsgegevens vanuit de Europese Economische Ruimte
- Kinderen
- Aanspreekpunten voor het stellen van vragen en het uitoefenen van wettelijke rechten

1. De belangrijkste termen die in deze FAQ's gebruikt worden

In deze FAQ's verwijzen we naar informatie over u of informatie die u als “**persoonsgegevens**” of “**persoonlijke informatie**” identificeert. We gebruiken de term “**verwerking**” als verzamelnaam om te verwijzen naar elke handeling of verrichting die gepaard gaat met persoonsgegevens, met inbegrip van het verzamelen, opslaan, organiseren, analyseren, herzien, doorgeven en vernietigen van persoonsgegevens.

2. Wie is verantwoordelijk voor de persoonsgegevens die ik aan de PwC Ethics Helpline bezorg?

De verwerkingsverantwoordelijke van de persoonsgegevens die u aan de PwC Ethics Helpline bezorgt, is de PwC-entiteit die instaat voor het behandelen of onderzoeken van de door u aangekaarte kwestie. Doorgaans is dit de PwC-firma waar het voorval zich heeft voorgedaan of die een rechtstreekse band heeft met de door u onder de aandacht gebrachte kwestie. Een “verwerkingsverantwoordelijke” heeft de hoofdverantwoordelijkheid voor het verzekeren dat bij de behandeling van uw persoonsgegevens de wetgeving inzake gegevensbescherming wordt gerespecteerd.

Voor een lijst van actieve, rechtstreeks met klanten in contact komende entiteiten binnen het PwC-netwerk evenals van landen en regio's waar PwC-entiteiten actief zijn, verwijzen we naar de links aan het begin van dit PDF-document.

In dit document verwijst “we”, “ons”, “onze” en “PwC” naar de PwC-entiteit die verantwoordelijk is voor het behandelen van de door u onder de aandacht gebrachte kwestie; dat is de verwerkingsverantwoordelijke van uw persoonlijke informatie.

3. Wie kan gebruik maken van de PwC Ethics Helpline?

De PwC Ethics Helpline kan worden gebruikt door medewerkers van PwC (daarin begrepen Partners, Directors en Managers evenals werknemers, zelfstandige medecontractanten en tijdelijke werknemers) en externe belanghebbenden, zoals zakenpartners, klanten en leveranciers alsook iedereen die enige vorm van interactie met PwC heeft. Deze personen kunnen op eigen initiatief de PwC Ethics Helpline contacteren om een vraag te stellen of een met compliance verband houdende kwestie te melden voor zover zulk een vraag of kwestie verband houdt met de activiteiten van het PwC-netwerk, zoals hierna nader wordt toegelicht.

4. Hoe contacteer ik de PwC Ethics Helpline?

Er zijn twee manieren om de PwC Ethics Helpline te contacteren: telefonisch en online.

PwC heeft een onafhankelijke derde, NAVEX, ingeschakeld om de hulplijn te beheren. De tool is 24 uur per dag toegankelijk. NAVEX-experts zullen de melding die u via de website of telefonisch doet in ontvangst nemen en deze doorsturen naar de relevante PwC-vertegenwoordigers, die ze kritisch zullen bekijken.

5. Met welke soorten kwesties kan ik terecht bij de PwC Ethics Helpline?

De PwC Ethics Helpline is er voor:

Het melden van gedrag waarvan u vindt dat het (1) een ernstige overtreding van wetgeving of reglementering is; (2) een ernstige niet-naleving is van hetzij een door PwC toegepaste beleidslijn of norm hetzij PwC's wereldwijde gedragscode; of (3) een ernstige vorm van onethisch gedrag is.

Het stellen van een vraag over hetzij een door PwC toegepaste beleidslijn of norm hetzij PwC's wereldwijde gedragscode.

In bepaalde landen zal PwC alleen meldingen aanvaarden die betrekking hebben op welbepaalde materie, bij voorbeeld in verband met financiële of boekhoudkundige/revisorale aspecten en omkoping. als de kwestie die u wil melden te maken heeft met iets dat ingevolge toepasselijke wetgeving niet aan de PwC Ethics Helpline kan worden doorgegeven, dan zal de melding niet door de PwC Ethics Helpline worden behandeld en zal u worden aangeraden de kwestie rechtstreeks te melden aan, naargelang het geval, uw plaatselijke manager, Partner, Ethics team-medewerker of HC-vertegenwoordiger.

6. Wanneer maak ik best gebruik van andere meldingskanalen?

Bekijk eerst of u de kwestie rechtstreeks bij iemand van PwC onder de aandacht kunt brengen via een bestaand kanaal. Voelt u zich hier niet gemakkelijk bij, of weet u niet tot wie u zich zou moeten wenden, gebruik dan de PwC Ethics Helpline.

7. Wat als de informatie die ik geef uiteindelijk onjuist blijkt te zijn?

Besef dat informatie die u bezorgt, kan leiden tot beslissingen die een invloed hebben op andere mensen. Geef dan ook alleen maar informatie door die volgens u juist is. Er zal hoe dan ook geen negatieve weerslag zijn op iemand die te goeder trouw iets aan de PwC Ethics Helpline meldt, ook niet als die informatie achteraf onjuist blijkt te zijn.

Dat iemand te kwader trouw handelt of misbruik van de PwC Ethics Helpline maakt, zal nooit worden geduld en kan resulteren in tuchtmaatregelen, inclusief ontslag als daar voldoende grond voor is.

8. Kan ik iets anoniem melden?

We moedigen u aan bij het melden uw identiteit bekend te maken omdat dit ons zal helpen om de gemelde kwestie te onderzoeken en om u op lange termijn te beschermen. Uw identiteit en de informatie die u bezorgt, zullen uiterst vertrouwelijk worden behandeld en slechts voor zover strikt noodzakelijk is met anderen worden gedeeld.

Als u anoniem een kwestie meldt, dan zullen we uw melding kritisch bekijken. Blijvende anonimiteit kunnen we niet garanderen omdat de mogelijkheid bestaat dat door de aard van de zaak, zonder ons toedoen, de identiteit van de betrokkene(n) vanzelf aan het licht komt. Dit kan zich bijvoorbeeld voordoen als het een bijzonder uniek geval betreft. Merk op dat voor het merendeel van de meldingen die anoniem gedaan worden, we de identiteit van de persoon die de melding doet niet kunnen achterhalen.

Tot slot vragen we u ons zulke gedetailleerde informatie te bezorgen als u noodzakelijk acht om ons in staat te stellen om de gemelde kwestie te onderzoeken.

9. Is mijn identiteit beschermd als ik iets meld?

Uw identiteit zal als uiterst vertrouwelijk worden behandeld en zal alleen worden gedeeld met mensen die ervan op de hoogte moeten zijn om de melding te kunnen onderzoeken of die bij een gerechtelijke procedure betrokken zijn.

We zullen uw identiteit niet bekendmaken aan de vermeende dader. Merk op dat de uitzonderlijke situatie waarin we mogelijk verplicht zijn om uw identiteit bekend te maken de situatie is waarin u te kwader trouw hebt gehandeld of bewust misbruik van de procedure hebt gemaakt, waarna de beschuldigde een vordering instelt en we wettelijk verplicht zijn om uw identiteit bekend te maken.

10. Welke persoonsgegevens verzamelen jullie en waarom?

We verzamelen de persoonsgegevens die u bij het melden van een kwestie bezorgt.

Dit betreft onder andere:

- uw naam en relatie met PwC;
- identificatiegegevens, functie, contactgegevens, gedrag en andere persoonsgegevens van de persoon/personen die bij de gemelde kwestie betrokken zijn; en
- identificatiegegevens, functie, contactgegevens en andere persoonsgegevens van de persoon/personen die van de gemelde kwestie weet hebben.

Het kan ook voorkomen dat we onrechtstreeks persoonsgegevens over u verzamelen. Dergelijke informatie kan afkomstig zijn van andere personen die iets melden, toezichthoudende of bij het dossier betrokken medewerkers alsook andere bevoegde mensen die bij onderzoeken betrokken zijn.

We gebruiken persoonsgegevens slechts voor zover dit noodzakelijk is om het onderzoek met betrekking tot de gemelde kwestie te voeren en voltooien. Mogelijk gebruiken we ook persoonsgegevens als dit noodzakelijk is, als onderdeel van een ermee verband houdende gerechtelijke procedure en om onze wettelijke verplichtingen na te komen (mogelijk zijn we wettelijk verplicht om bepaalde zaken aan de bevoegde overheidsinstanties te melden).

11. Verstrek geen gevoelige persoonsgegevens tenzij het noodzakelijk en relevant is

We vragen u niet om via de PwC Ethics Helpline gevoelige persoonsgegevens te verstrekken. Voorbeelden hiervan zijn ras of etnische afkomst, religieuze, politieke of andere levensbeschouwelijke overtuiging, strafrechtelijke veroordelingen, lichamelijke of geestelijke gezondheid, lidmaatschap van een vakbond, genetische of biometrische gegevens (voor eenduidige identificatie van natuurlijke personen) en seksueel gedrag of seksuele gerichtheid. We kunnen evenwel gevoelige persoonsgegevens ontvangen omdat u deze als onderdeel van een melding vrijwillig meedeelt. We gebruiken persoonsgegevens slechts voor zover dit noodzakelijk is om een melding te onderzoeken; eventuele gevoelige persoonsgegevens die voor het voeren van een onderzoek niet noodzakelijk zijn, zullen we onmiddellijk vernietigen.

12. Automatisch verzamelde gegevens over het gebruik van de website

De PwC Ethics Helpline, die u door onze onafhankelijke dienstenleverancier NAVEX ter beschikking wordt gesteld, verzamelt automatisch bepaalde loggegevens over bezoeken aan de website. Dit betreft onder meer het IP-adres, het browsertype, de browsertaal en de datum en het tijdstip van inloggen. Deze loggegevens worden gebruikt om de werking van de PwC Ethics Helpline te verbeteren en worden niet aan u persoonlijk gekoppeld. Voor meer informatie hierover verwijzen we naar de verklaring inzake de bescherming van persoonsgegevens (privacy) van NAVEX onderaan op de startpagina van de website van de PwC Ethics Helpline.

13. Welke persoonsgegevens houden jullie bij als ik een vraag stel in verband met PwC-beleidslijnen of -normen?

U kunt de PwC Ethics Helpline contacteren om een vraag te stellen over hetzij een door PwC toegepaste beleidslijn of norm hetzij PwC's wereldwijde gedragscode.

We gebruiken persoonsgegevens (doorgaans naam, functiebenaming en e-mailadres) voor zover dit noodzakelijk is om met u te communiceren zodat we uw vraag in behandeling kunnen nemen. We houden geen gegevens bij waarmee gestelde vragen aan bepaalde personen zouden worden gekoppeld. De uitzondering hierop is de situatie waarin de kwestie betrekking heeft op een vermoede overtreding in verband met de door het PwC-netwerk gevoerde activiteiten; een dergelijke aangelegenheid zal worden behandeld zoals in de overige delen van dit document is beschreven.

14. Ben ik wettelijk of contractueel verplicht om mijn persoonsgegevens te bezorgen?

Het verstrekken van persoonsgegevens aan de PwC Ethics Helpline gebeurt op vrijwillige basis en er is geen wettelijke of contractuele verplichting om persoonsgegevens te verstrekken. Contact opnemen met of overgaan tot een melding aan de PwC Ethics Helpline is niet wettelijk verplicht.

15. Op welke rechtsgrond steunen jullie om mijn persoonsgegevens te verwerken?

Ingevolge de wetgeving inzake gegevensbescherming die in bepaalde jurisdicties geldt, zijn we verplicht om in dit document onze op wetgeving gebaseerde verantwoording voor het verzamelen en verwerken van uw persoonsgegevens op te nemen.

Om uw persoonsgegevens in verband met de PwC Ethics Helpline te verwerken, steunen we op onze gerechtvaardigde belangen. Merk op dat, in het geval dat we om uw persoonsgegevens te verwerken onze gerechtvaardigde belangen inroepen, we zijn nagegaan dat uw belangen en basisrechten niet primeren op onze gerechtvaardigde belangen.

In verband met de PwC Ethics Helpline omvatten deze gerechtvaardigde belangen het volgende:

- onze gerechtvaardigde belangen die erin bestaan mensen de mogelijkheid te geven om op vertrouwelijke wijze ons vragen te stellen en vermoede ernstige overtredingen te melden; en
- onze gerechtvaardigde belangen die erin bestaan schendingen van wetgeving, onze gedragscode en onze beroepsnormen vast te stellen, te voorkomen en aan te pakken.

We zijn niet van plan om gevoelige persoonsgegevens in verband met de PwC Ethics Helpline te verwerken. Voor zover hiertoe een noodzaak bestaat, is de rechtsgrond voor zulk een verwerking dat ze noodzakelijk is voor het nakomen van de verplichtingen en het uitoefenen van specifieke rechten van PwC op het vlak van arbeids-, socialezekerheids- en socialebeschermingswetgeving, of dat de verwerking noodzakelijk is voor het formuleren, uitoefenen of verdedigen van een rechtsovereenkomst.

16. Hoelang houden jullie mijn persoonsgegevens bij?

We houden persoonsgegevens slechts bij (i) zo lang als nodig is om uw melding te onderzoeken of (ii) zoals anderszins noodzakelijk is in het kader van een tuchtprocedure, een gerechtelijke procedure (met inbegrip van een beroepsprocedure) of een ander onderzoek.

Als we vaststellen dat een melding onvoldoende onderbouwd/ongegrond is, zullen we, zodra we deze vaststelling hebben gedaan en zo snel als praktisch mogelijk is, de persoonsgegevens die met de onvoldoende onderbouwde/ongegronde melding verband houden op veilige wijze en in overeenstemming met toepasselijke wetgeving vernietigen.

17. Welke rechten heb ik in verband met mijn persoonsgegevens?

Of u nu zelf iets meldt dan wel het voorwerp van een melding bent, als we persoonsgegevens over u hebben of verwerken, hebt u mogelijk de volgende rechten, naargelang door toepasselijke wetgeving inzake gegevensbescherming is toegestaan. Mogelijk stellen we verzoeken uit of weigeren we verzoeken als het verlenen van toegang naar onze mening de vertrouwelijkheid in gevaar zal brengen of ons zal hinderen in het onderzoeken van een gemelde kwestie.

Mogelijk kunt u de hieronder vermelde wettelijke rechten uitoefenen:

- U kunt bevestiging verkrijgen over de vraag of we persoonsgegevens over u verwerken, inzage in een kopie van uw persoonsgegevens krijgen en bepaalde andere informatie bekomen, zoals waarom we de persoonsgegevens verwerken en welke personen de persoonsgegevens ontvangen.
- U kunt verzoeken om een rectificatie van onjuiste persoonsgegevens en een vervollediging van onvolledige persoonsgegevens.
- U kunt verzoeken om het vernietigen of wissen van uw persoonsgegevens in de volgende gevallen:
 - ☐ de persoonsgegevens zijn niet langer noodzakelijk gezien de doeleinden waarvoor ze verzameld en verwerkt werden;
 - ☐ onze rechtsgrond voor verwerking is dat de verwerking noodzakelijk is voor door ons nagestreefde gerechtvaardigde belangen, u verzet zich tegen de verwerking en we hebben geen rechtsgrond die primeert;
 - ☐ uw persoonsgegevens zijn onrechtmatig verwerkt; of
 - ☐ uw persoonsgegevens moeten worden gewist om aan een op ons rustende wettelijke verplichting te voldoen.
- U kunt verzoeken om een beperking van de verwerking van persoonsgegevens in de volgende gevallen:
 - ☐ gedurende een periode die voor ons volstaat om de juistheid van persoonsgegevens te verifiëren in het geval dat u de juistheid van de persoonsgegevens hebt betwist;
 - ☐ uw persoonsgegevens zijn onrechtmatig verwerkt en u verzoekt om een beperking van verwerking in plaats van vernietiging;
 - ☐ uw persoonsgegevens zijn niet langer noodzakelijk gezien de doeleinden waarvoor ze verzameld en verwerkt werden maar u hebt de persoonsgegevens nodig om een rechtsovereenkomst te formuleren, uit te oefenen of te verdedigen; of
 - ☐ gedurende een periode die voor ons volstaat om te verifiëren of de rechtsgrond waarop we steunen, primeert op uw belangen in het geval dat u zich hebt verzet tegen verwerking op basis van noodzakelijkheid voor een door ons nagestreefd gerechtvaardigd belang.
- U kunt zich tegen de verwerking van uw persoonsgegevens verzetten als onze rechtsgrond voor verwerking is dat de verwerking noodzakelijk is voor een door ons nagestreefd gerechtvaardigd belang.

Mogelijk hebt u het recht om bij uw plaatselijke toezichthouder inzake gegevensbescherming klachten in verband met de behandeling van persoonsgegevens in te dienen.

18. Welke andere partijen zouden mijn persoonsgegevens kunnen behandelen?

a. Andere PwC-entiteiten

Mogelijk delen we persoonsgegevens met andere PwC-firma's die tot het PwC-netwerk behoren ("PwC-entiteiten"), maar alleen als dit in het kader van een onderzoek met betrekking tot een melding strikt noodzakelijk is.

b. Derden-leveranciers

Mogelijk delen we persoonsgegevens mee aan derden, namelijk medecontractanten en onderaannemers en/of hun dochterondernemingen en verbonden ondernemingen. Derden ondersteunen het PwC-netwerk door te voorzien in en het beheer waar te nemen van IT-systemen.

De derden-leveranciers kunnen op hun beurt een beroep doen op hun eigen externe onderaannemers die toegang tot persoonsgegevens hebben ("subverwerkers").

In het kader van ons beleid maken we alleen gebruik van derden-leveranciers die ertoe gehouden zijn een gepaste mate van beveiliging en vertrouwelijkheid te handhaven, persoonsgegevens slechts zoals door PwC opgedragen is te verwerken, en deze zelfde verplichtingen aan hun subverwerkers door te geven.

c. Andere ontvangers van persoonsgegevens

Mogelijk delen we persoonsgegevens mee aan:

- professionele adviseurs, bijvoorbeeld advocatenkantoren, voor zover dit noodzakelijk is om onze wettelijke rechten vast te stellen, uit te oefenen of te verdedigen en advies te verkrijgen; en
- wetshandhavings-, overheids- en reguleringsinstanties, voor zover dit noodzakelijk is en in overeenstemming met toepasselijke wetgeving.

19. Doorgifte van persoonsgegevens vanuit de Europese Economische Ruimte

Als we uw persoonsgegevens verwerken, is het mogelijk dat uw persoonsgegevens worden doorgegeven buiten het land waar u zich bevindt, onder meer voor opslag. Dit kunnen ook buiten de Europese Economische Ruimte ("EER") gelegen landen zijn. De mogelijkheid bestaat dat zulke gegevens ontvangende landen geen wetgeving hebben die in specifieke bescherming voor persoonsgegevens voorziet.

Als we uw persoonsgegevens binnen de EER verzamelen, zullen ze in voorkomend geval enkel en alleen buiten de EER worden doorgegeven:

- aan een ontvanger op een plaats waar die in een passend beschermingsniveau voor uw persoonsgegevens voorziet; en/of
- op basis van een overeenkomst die voldoet aan de voorwaarden die de Europese Unie ("EU") inzake doorgifte van persoonsgegevens aan gegevensverwerkers of verwerkingsverantwoordelijken buiten de EER ingesteld heeft, zoals door de Europese Commissie goedgekeurde standaard contractbedingen.

Onze benadering in het geval dat het Verenigd Koninkrijk de EU of de EER verlaat, is als volgt: we passen reeds de hierboven beschreven controles toe, en we zullen dit blijven doen, in het geval dat in het Verenigd Koninkrijk verzamelde persoonsgegevens worden doorgegeven naar een plaats buiten het Verenigd Koninkrijk.

20. Kinderen

De PwC Ethics Helpline is niet bedoeld voor, en mag niet worden gebruikt door, iemand die jonger dan 18 jaar is.

21. Aanspreekpunten voor het stellen van vragen en het uitoefenen van wettelijke rechten

U kunt:

- een [verzoek](#) indienen als u een wettelijk recht in verband met uw persoonsgegevens wilt uitoefenen; en/of
- een [vraag om inlichtingen](#) indienen als u een vraag hebt in verband met PwC's behandeling van uw persoonsgegevens.

PwC Ethics Helpline – Foire aux questions et informations sur la protection des données à caractère personnel (French)

Veillez consulter la foire aux questions (ci-après la « FAQ ») avant d'introduire un signalement par le biais du service d'assistance éthique de PwC (ci-après la « PwC Ethics Helpline »).

Le présent document contient une FAQ ainsi que des informations sur la protection des données à caractère personnel. Il explique les situations qui peuvent être signalées par le biais de la PwC Ethics Helpline, comment les données à caractère personnel fournies par ce canal sont traitées et protégées, ainsi que les droits dont vous disposez par rapport à ces données.

Ce document a été mis à jour pour la dernière fois en January 2021. Des modifications sont susceptibles d'y être apportées à tout moment. Le cas échéant, la date de la dernière mise à jour sera adaptée sur cette page. La nouvelle version du document s'applique à partir de la date de la dernière mise à jour.

Foire aux questions

- Termes clés utilisés dans la FAQ
- Qui est responsable des données à caractère personnel fournies à la PwC Ethics Helpline ?
- Qui peut utiliser la PwC Ethics Helpline ?
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- Quels types de sujets puis-je signaler par le biais de la PwC Ethics Helpline ?
- Quand dois-je utiliser d'autres canaux de signalement ?
- Comment dois-je procéder si les informations que j'ai fournies s'avèrent inexactes ?
- Puis-je introduire un signalement de manière anonyme ?
- Mon identité est-elle protégée lorsque j'introduis un signalement ?
- Quelles sont les données à caractère personnel collectées et à quelles fins ?
- Évitez de fournir des données à caractère personnel sensibles, sauf si elles sont nécessaires et pertinentes.
- Quelles sont les données relatives à l'utilisation du site collectées automatiquement ?
- Quelles sont les données à caractère personnel enregistrées lorsque je pose une question sur les politiques ou normes de PwC ?
- Dois-je fournir des données à caractère personnel en vertu d'une obligation légale ou contractuelle ?
- Quel est le fondement juridique du traitement des données à caractère personnel ?
- Pendant combien de temps les données à caractère personnel sont-elles conservées ?
- Quels sont mes droits par rapport aux données à caractère personnel me concernant ?
- Quelles sont les autres parties susceptibles de traiter les données à caractère personnel me concernant ?
- Transferts de données à caractère personnel depuis l'Espace économique européen
- Enfants
- Points de contact pour les questions et l'exercice des droits légaux

1. Termes clés utilisés dans la FAQ

Aux fins de la présente FAQ, on entend par « **données à caractère personnel** » toute information vous concernant ou permettant de vous identifier. Le terme « **traitement** » désigne collectivement toute action ou

opération impliquant des données à caractère personnel, notamment la collecte, la conservation, l'organisation, l'analyse, l'examen, le transfert et la destruction.

2. Qui est responsable des données à caractère personnel fournies à la PwC Ethics Helpline ?

Le responsable du traitement des données à caractère personnel fournies à la PwC Ethics Helpline est l'entité PwC chargée de traiter ou d'examiner le signalement que vous avez introduit. Il s'agit généralement de l'entité PwC au sein de laquelle l'incident est survenu ou qui est directement liée au problème que vous avez signalé. Le responsable du traitement a pour responsabilité première de veiller à ce que le traitement des données à caractère personnel vous concernant soit conforme à la législation relative à la protection des données.

Pour une liste des entités actives en contact avec la clientèle au sein du réseau PwC, et pour connaître les pays et régions dans lesquels les entités membres du réseau PwC opèrent, voyez les liens figurant au début de ce document.

Dans le présent document, « nous », « notre », « nos » et « PwC » désignent l'entité PwC qui est chargée de traiter le signalement que vous avez introduit et qui est le responsable du traitement des données à caractère personnel vous concernant.

3. Qui peut utiliser la PwC Ethics Helpline ?

La PwC Ethics Helpline peut être utilisée par le personnel de PwC (en ce compris les associés, administrateurs, cadres, salariés, prestataires indépendants et travailleurs occasionnels de PwC) et par les parties intéressées externes telles que les partenaires commerciaux, les clients, les fournisseurs et toute personne ayant eu des contacts avec PwC. Ces personnes peuvent contacter librement la PwC Ethics Helpline pour poser une question ou signaler un problème de conformité concernant les activités du réseau PwC comme expliqué ci-après.

4. Comment dois-je procéder pour contacter la PwC Ethics Helpline ?

La PwC Ethics Helpline peut être contactée de deux façons : par téléphone et par Internet.

PwC a confié la gestion de ce service d'assistance à un fournisseur tiers indépendant, NAVEX. L'outil est accessible 24 heures sur 24. Les spécialistes de NAVEX recevront les signalements introduits via le site Web ou par téléphone, et les transmettront ensuite aux représentants appropriés de PwC pour examen.

5. Quels types de sujets puis-je signaler par le biais de la PwC Ethics Helpline ?

La PwC Ethics Helpline est mise à votre disposition aux fins suivantes :

Signaler tout comportement qui, selon vous, constitue : (1) une violation grave de la législation ou de la réglementation ; (2) une violation grave d'une politique, d'une norme ou du Code de conduite international de PwC ; ou (3) une violation grave des principes éthiques et déontologiques.

Poser une question sur une politique, une norme ou le Code de conduite international de PwC.

Dans certains pays, il se peut que PwC accepte uniquement les signalements concernant des sujets spécifiques tels que le domaine financier, la comptabilité, l'audit et la corruption. Si votre préoccupation porte sur un sujet qui, en vertu de la législation applicable, ne peut être signalé par le biais de la PwC Ethics Helpline, le signalement ne sera pas traité par cet outil et vous serez invité à vous adresser directement à votre responsable, associé, équipe chargée de l'éthique et de la déontologie ou représentant des ressources humaines local.

6. Quand dois-je utiliser d'autres canaux de signalement ?

Voyez si vous pouvez aborder le sujet directement avec un collaborateur de PwC via les canaux existants. Si vous ne vous sentez pas à l'aise ou si vous ne savez pas à qui vous adresser, utilisez la PwC Ethics Helpline.

7. Comment dois-je procéder si les informations que j'ai fournies s'avèrent inexactes ?

Gardez à l'esprit que les informations que vous fournissez peuvent entraîner des décisions concernant d'autres personnes. Il vous appartient dès lors de veiller à communiquer des informations que vous estimez exactes. Aucune représaille ne sera exercée à l'encontre des personnes qui introduisent un signalement de bonne foi par le biais de la PwC Ethics Helpline, même si certaines informations devaient s'avérer inexactes par la suite.

Les actes malveillants et les abus commis par le biais de cet outil ne seront en aucun cas tolérés et pourront entraîner des mesures disciplinaires, notamment le licenciement.

8. Puis-je introduire un signalement de manière anonyme ?

Nous vous encourageons à vous identifier lorsque vous introduisez un signalement. Ces renseignements nous seront d'une grande utilité dans le cadre de l'examen du dossier et nous permettront de vous protéger à long terme. Votre identité et les informations que vous fournissez seront traitées dans la plus stricte confidentialité et partagées selon une application rigoureuse du principe du besoin d'en connaître.

Tous les signalements introduits de manière anonyme seront examinés. Toutefois, nous ne pouvons garantir un anonymat permanent des auteurs de ces signalements. En effet, en raison de la nature du problème signalé, il se peut que l'identité des personnes concernées soit révélée par la suite de manière naturelle sans qu'aucun manquement ne puisse nous être imputé à cet égard. Une telle situation pourrait survenir, par exemple, si le cas présente un caractère unique. Notez également que, pour la plupart des signalements introduits de manière anonyme, nous ne sommes pas en mesure de décrypter l'identité de l'auteur.

Aussi, nous vous invitons à fournir autant de détails que vous l'estimez nécessaire pour nous permettre d'examiner votre signalement.

9. Mon identité est-elle protégée lorsque j'introduis un signalement ?

Votre identité sera traitée dans la plus stricte confidentialité. Elle sera uniquement communiquée aux personnes qui doivent y avoir accès dans le cadre de l'examen du signalement ou d'une procédure judiciaire.

Nous ne révélerons pas votre identité à la personne mise en cause. Nous pourrions néanmoins être amenés à lui révéler votre identité si vous avez agi de manière malveillante ou délibérément abusive et que cette personne porte plainte. Dans pareilles circonstances exceptionnelles, nous serons dans l'obligation légale de révéler votre identité.

10. Quelles sont les données à caractère personnel collectées et à quelles fins ?

Nous collectons les données à caractère personnel que vous fournissez lorsque vous introduisez un signalement.

Il peut s'agir des données suivantes :

- votre nom et votre relation avec PwC ;
- les données d'identification, la fonction, les coordonnées, le comportement ainsi que d'autres données à caractère personnel concernant les personnes impliquées dans la situation signalée ; et
- les données d'identification, la fonction, les coordonnées ainsi que d'autres données à caractère personnel concernant les personnes qui ont connaissance de la situation signalée.

Nous pouvons également collecter de manière indirecte des données à caractère personnel vous concernant. Ces données peuvent provenir d'autres auteurs de signalements, de superviseurs, de participants au dossier et d'autres personnes autorisées impliquées dans l'examen du dossier.

Nous n'utilisons les données à caractère personnel que dans la mesure où elles sont nécessaires pour l'exécution et la clôture de l'examen du signalement. Nous pouvons également utiliser ces données si elles sont requises dans le cadre de procédures judiciaires connexes, ainsi que pour satisfaire à nos obligations légales (nous pouvons être légalement tenus de signaler certaines situations aux autorités externes compétentes).

11. Évitez de fournir des données à caractère personnel sensibles, sauf si elles sont nécessaires et pertinentes.

Nous ne vous demanderons pas de fournir des données à caractère personnel sensibles lorsque vous introduisez un signalement par le biais de la PwC Ethics Helpline telles que les données concernant l'origine raciale ou ethnique, les convictions religieuses ou autres, les opinions politiques, le casier judiciaire, la santé physique ou mentale, l'appartenance syndicale, les données génétiques ou biométriques (aux fins d'identifier une personne de manière unique) et la vie ou l'orientation sexuelle. Il se peut toutefois que nous recevions des données à caractère personnel sensibles que vous nous aurez fournies volontairement dans le cadre d'un signalement. Nous n'utilisons les données à caractère personnel que dans la mesure où elles sont nécessaires pour examiner un signalement. Nous supprimerons rapidement toute donnée à caractère personnel sensible qui n'est pas nécessaire dans ce cadre.

12. Quelles sont les données relatives à l'utilisation du site collectées automatiquement ?

L'outil PwC Ethics Helpline, mis à disposition par notre fournisseur tiers NAVEX, collecte automatiquement certaines données de journal concernant les visites sur le site Web. Il s'agit notamment de l'adresse IP, du type de navigateur, de la langue du navigateur, ainsi que de la date et l'heure de la requête. Ces données de journal sont utilisées pour améliorer le fonctionnement de la PwC Ethics Helpline et ne sont pas liées à vous personnellement. Pour de plus amples informations, consultez la déclaration sur la protection des données à caractère personnel de NAVEX à partir du lien figurant au bas de la page d'accueil de la PwC Ethics Helpline.

13. Quelles sont les données à caractère personnel enregistrées lorsque je pose une question sur les politiques ou normes de PwC ?

Vous pouvez utiliser la PwC Ethics Helpline pour poser une question sur une politique, une norme ou le Code de conduite international de PwC.

Nous utilisons les données à caractère personnel (généralement le nom, la fonction et l'adresse de courrier électronique) dans la mesure où elles sont nécessaires pour correspondre avec vous dans le cadre du traitement de votre question. Nous ne tenons aucun registre des questions posées par des personnes en particulier, à l'exception des cas de suspicion d'infraction liée aux activités du réseau PwC, lesquels seront traités tel que décrit dans les autres sections du présent document.

14. Dois-je fournir des données à caractère personnel en vertu d'une obligation légale ou contractuelle ?

La communication de données à caractère personnel à la PwC Ethics Helpline est strictement volontaire. Il n'existe aucune obligation légale ou contractuelle de fournir des données à caractère personnel. L'utilisation de la PwC Ethics Helpline et le signalement de problèmes par le biais de cet outil ne sont pas obligatoires.

15. Quel est le fondement juridique du traitement des données à caractère personnel ?

La législation relative à la protection des données de certaines juridictions exige que nous exposions, dans le présent document, le fondement juridique sur lequel reposent la collecte et le traitement des données à caractère personnel vous concernant.

Nous nous appuyons sur nos intérêts légitimes pour traiter les données à caractère personnel vous concernant fournies à la PwC Ethics Helpline. Lorsque nous nous appuyons sur nos intérêts légitimes pour traiter les données à caractère personnel vous concernant, nous estimons que vos intérêts et droits fondamentaux ne prévalent pas sur nos intérêts légitimes.

Pour ce qui concerne la PwC Ethics Helpline, nos intérêts légitimes sont les suivants :

- nos intérêts légitimes de permettre aux personnes de poser des questions et de nous signaler toute suspicion de violation grave de manière confidentielle ; et
- nos intérêts légitimes d'identifier, d'empêcher et de résoudre toute violation de la législation, de notre code de conduite et de nos normes professionnelles.

Il n'est pas dans notre intention de traiter les données à caractère personnel sensibles fournies à la PwC Ethics Helpline. Dans la mesure où le traitement de telles données est requis, celui-ci repose sur le fondement juridique qu'il est nécessaire aux fins de l'exécution des obligations et de l'exercice des droits propres à PwC en matière de droit du travail, de la sécurité sociale et de la protection sociale, ou qu'il est nécessaire aux fins de la constatation, de l'exercice ou de la défense de droits en justice.

16. Pendant combien de temps les données à caractère personnel sont-elles conservées ?

Nous conservons uniquement les données à caractère personnel (i) pendant la durée nécessaire à l'examen de votre signalement ou (ii) si elles sont nécessaires dans le cadre d'une procédure disciplinaire, d'une procédure judiciaire (en ce compris les recours) ou d'une autre enquête.

Si nous estimons qu'un signalement n'est pas fondé, nous supprimerons de manière sécurisée et dans le respect de la législation applicable les données à caractère personnel y relatives dès que possible après cette estimation.

17. Quels sont mes droits par rapport aux données à caractère personnel me concernant ?

Que vous soyez l'auteur d'un signalement ou en fassiez l'objet, si nous détenons ou traitons des données à caractère personnel vous concernant, vous pouvez bénéficier des droits ci-après en fonction de la législation applicable relative à la protection des données. Nous pouvons reporter ou refuser les demandes si nous estimons que l'octroi de l'accès risque de compromettre la confidentialité des données ou notre capacité à examiner le problème signalé.

Vous pouvez être en mesure d'exercer les droits légaux suivants :

- Vous pouvez obtenir la confirmation que des données à caractère personnel vous concernant sont ou ne sont pas traitées et, lorsqu'elles le sont, l'accès auxdites données à caractère personnel ainsi que des informations complémentaires, notamment les finalités du traitement et les destinataires de ces données.
- Vous pouvez demander la rectification des données à caractère personnel vous concernant qui sont inexactes, et demander que les données à caractère personnel incomplètes soient complétées.
- Vous pouvez demander la suppression ou l'effacement des données à caractère personnel vous concernant dans les cas suivants :
 - ☐ les données à caractère personnel ne sont plus nécessaires au regard des finalités pour lesquelles elles ont été collectées et traitées ;
 - ☐ le traitement repose sur le fondement juridique qu'il est nécessaire aux fins des intérêts légitimes que nous poursuivons, vous vous opposez au traitement et nous n'avons pas de motif légitime impérieux ;

- ☐ les données à caractère personnel ont fait l'objet d'un traitement illicite ; ou
- ☐ les données à caractère personnel doivent être effacées pour respecter une obligation légale à laquelle nous sommes soumis.
- Vous pouvez demander la limitation du traitement des données à caractère personnel vous concernant dans les cas suivants :
 - ☐ pendant une durée nous permettant de vérifier l'exactitude des données à caractère personnel lorsque vous avez contesté l'exactitude de ces données ;
 - ☐ les données à caractère personnel ont fait l'objet d'un traitement illicite et vous demandez la limitation du traitement à la place de leur suppression ;
 - ☐ les données à caractère personnel ne sont plus nécessaires au regard des finalités pour lesquelles elles ont été collectées et traitées, mais elles sont nécessaires aux fins de la constatation, de l'exercice ou de la défense de droits en justice ; ou
 - ☐ pendant une durée nous permettant de vérifier si les motifs légitimes que nous poursuivons prévalent sur vos intérêts lorsque vous vous êtes opposé au traitement reposant sur le fondement qu'il est nécessaire à la poursuite d'un intérêt légitime que nous avons identifié.
- Vous pouvez vous opposer au traitement des données à caractère personnel vous concernant si le traitement repose sur le fondement juridique qu'il est nécessaire aux fins d'un intérêt légitime que nous poursuivons.

Vous pouvez avoir le droit d'introduire une réclamation à propos du traitement des données à caractère personnel vous concernant auprès de votre autorité locale de protection des données.

18. Quelles sont les autres parties susceptibles de traiter les données à caractère personnel me concernant ?

a. Autres entités membres du réseau PwC

Nous pouvons être amenés à partager des données à caractère personnel avec d'autres entités membres du réseau PwC, mais uniquement si cela s'avère strictement nécessaire dans le cadre de l'examen d'un signalement.

b. Fournisseurs tiers

Nous pouvons être amenés à communiquer des données à caractère personnel à des fournisseurs et sous-traitants tiers et/ou à leurs filiales et sociétés apparentées. Des tiers soutiennent le réseau PwC en fournissant et en administrant des systèmes informatiques.

Les fournisseurs tiers peuvent faire appel à leurs propres sous-traitants tiers, qui auront alors accès aux données à caractère personnel (ci-après les « sous-traitants ultérieurs »).

Nous recourons exclusivement à des fournisseurs tiers qui sont tenus de maintenir des niveaux de sécurité et de confidentialité appropriés, de traiter les données à caractère personnel uniquement selon les instructions de PwC et de transmettre ces mêmes obligations à leurs sous-traitants ultérieurs.

c. Autres destinataires des données à caractère personnel

Nous pouvons également être amenés à communiquer des données à caractère personnel :

- aux conseillers professionnels, par exemple les cabinets d'avocats, si ces données sont nécessaires aux fins de la constatation, de l'exercice ou la défense de nos droits en justice et aux fins d'obtenir des conseils ; et
- aux forces de l'ordre, aux autorités publiques et aux organismes de régulation dans le respect de la législation applicable.

19. Transferts de données à caractère personnel depuis l'Espace économique européen

Lorsque nous traitons des données à caractère personnel vous concernant, celles-ci peuvent être transmises en dehors du pays où vous êtes établi, notamment à des fins de conservation. Cela inclut les pays en dehors de l'Espace économique européen (EEE). Il se peut que les pays destinataires ne disposent d'aucune législation prévoyant une protection spécifique pour les données à caractère personnel.

Lorsque nous collectons des données à caractère personnel vous concernant au sein de l'EEE, le transfert en dehors de l'EEE s'effectuera uniquement :

- à un destinataire situé dans un pays qui offre un niveau adéquat de protection des données à caractère personnel ; et/ou
- dans le cadre d'un accord répondant aux exigences de l'UE en matière de transfert de données à caractère personnel à des sous-traitants ou des responsables du traitement en dehors de l'EEE, comme les clauses contractuelles types approuvées par la Commission européenne.

Si le Royaume-Uni sort de l'UE ou de l'EEE, notre approche est la suivante : nous appliquons déjà, et continuerons à appliquer, les contrôles décrits ci-avant si les données à caractère personnel collectées au Royaume-Uni sont transférées en dehors du Royaume-Uni.

20. Enfants

La PwC Ethics Helpline ne s'adresse pas aux personnes âgées de moins de 18 ans et ne doit pas être utilisée par ces personnes.

21. Points de contact pour les questions et l'exercice des droits légaux

Vous pouvez effectuer les opérations suivantes :

- [introduire une demande](#) si vous souhaitez exercer un droit légal en rapport avec les données à caractère personnel vous concernant ; et/ou
- [poser une question](#) si vous souhaitez obtenir des renseignements sur le traitement par PwC des données à caractère personnel vous concernant.



Bolivia

PwC Línea de Asistencia Ética Preguntas Frecuentes e Información de Privacidad

Por favor familiarícese con las Preguntas y Respuestas Frecuentes (FAQs por sus siglas en inglés) antes de realizar un reporte voluntario usando la Línea de Asistencia Ética de PwC.

Las FAQs y el Documento de Privacidad de la Información explican qué asuntos pueden ser reportados a través de la Línea de Asistencia Ética de PwC, cómo son manejados y protegidos los datos personales suministrados, y los derechos que posee en relación con ellos.

Este documento fue actualizado por última vez en Marzo de 2021. Podemos actualizarlo en el futuro. Si lo hacemos, cambiaremos la fecha de última actualización en esta página. El documento modificado aplica desde la última fecha de actualización.

FAQs

- **Términos clave utilizados en estas FAQs**
- **¿Quién es responsable de los datos personales que suministró a la Línea de Asistencia Ética de PwC?**
- **¿Quién puede utilizar la Línea de Asistencia Ética de PwC?**
- **¿Cómo contacto a la Línea de Asistencia Ética de PwC?**
- **¿Qué clase de asuntos puedo someter a la Línea de Asistencia Ética de PwC?**
- **¿Cuándo debo emplear otros canales de reporte?**
- **¿Qué sucede si la información que suministro resulta ser incorrecta?**
- **¿Puedo realizar el reporte de forma anónima?**
- **¿Mi identidad es protegida si presento un reporte?**
- **¿Qué datos personales recaban y por qué?**
- **No proporcione datos personales sensibles a menos que sea necesario y relevante.**
- **El sitio emplea datos recolectados automáticamente**
- **¿Qué datos personales registra si consultó sobre las políticas o estándares de PwC?**
- **¿Debo proporcionar datos personales como requisito legal o contractual?**
- **¿Qué justificación legal emplean para procesar datos personales?**
- **¿Por cuánto tiempo conservan mis datos personales?**
- **¿Cuáles son mis derechos en relación con mis datos personales?**
- **¿Qué otras partes pueden manejar mis datos personales?**
- **La transferencia de Datos Personales desde el Área Económica Europea**
- **Menores de Edad**
- **Puntos de contacto para preguntas y ejercicio de derechos legales**

1. Términos clave usados en estas FAQs

En estas FAQs, nos referimos a información sobre usted o información que le identifique, como **“datos personales”** o **“información personal.”**

Empleamos el término **“procesamiento”** para describir colectivamente cualquier acción u operación que involucre datos personales, incluyendo su recolección, almacenamiento, organización, análisis, revisión, transferencia y destrucción.

2. ¿Quién es responsable de los datos personales que proporciono a la Línea de Asistencia de Ética de PwC?

El controlador de datos personales que usted suministra a la Línea de Asistencia Ética de PwC es la firma PwC que es responsable de manejar o investigar el asunto que usted ha reportado.

Esta es usualmente la firma PwC donde tuvo lugar el incidente o que se encuentra directamente conectada con el asunto reportado. Un “controlador de datos” es el principal responsable de asegurarse que el manejo de sus datos personales cumple con las leyes de protección de datos.



Examine los enlaces suministrados al inicio de este documento PDF para encontrar la lista actualizadas de entidades PwC que brindan servicios a clientes y los países y regiones en los que operan las firmas miembros de PwC.

En este documento “nosotros, y “PwC” significa la firma PwC que es responsable de investigar el asunto reportado y quien será el controlador de datos de su información personal.

3. ¿Quién puede utilizar la Línea de Asistencia Ética de PwC?

La Línea de Asistencia Ética de PwC puede ser utilizada por los trabajadores de PwC (incluyendo los socios, directores, gerentes, trabajadores, contratistas independientes y trabajadores eventuales) y los actores externos, tales como socios comerciales, clientes, proveedores y cualquiera que haya interactuado con PwC. Estos individuos podrán contactar voluntariamente a la Línea de Asistencia Ética de PwC para realizar consultas o reportar alguna preocupación de cumplimiento relativo al negocio de la Red PwC como se especifica más adelante.

4. ¿Cómo contacto a la Línea de Asistencia Ética de PwC?

Existen dos maneras de contactar a la Línea de Asistencia Ética de PwC: por teléfono y por la Web. PwC ha contratado a NAVEX, un tercero independiente para administrar la Línea de Asistencia. La herramienta provee acceso las 24 horas. Los especialistas de NAVEX recibirán los reportes realizados a través de la página web o por teléfono y lo encausarán a los representantes apropiados de PwC para su revisión.

5. ¿Qué clase de temas pueden ser reportados en la Línea de Asistencia Ética de PwC?

La Línea de Asistencia Ética de PwC es para:

Reportar cualquier conducta que usted considere una seria:

- (1) violación de leyes o regulaciones;**
- (2) violación de una política de PwC, estándar o del Código de Conducta Global de PwC; o**
- (3) conducta contraria a la ética.**

Realizar preguntas sobre cualquier política, estándar de PwC o acerca del Código de Conducta Global de PwC.

En algunos países, PwC podrá únicamente aceptar reportes relativos a ciertos asuntos como los financieros, contables, de auditoría y de sobornos.

Si el tema de su reporte se relaciona con algún asunto que bajo la legislación aplicable no pueda ser reportado a la Línea de Asistencia Ética de PwC, y el reporte no será tratado por la Línea de Asistencia Ética de PwC y usted será aconsejado a reportar el tema directamente a su gerente, socio, equipo de ética o representante de Capital Humano local, según sea apropiado.

6. ¿Cuándo debo emplear otros canales de reporte?

Considere si puede elevar efectivamente el asunto a alguien directamente en PwC a través de los canales existentes.

Si no se siente cómodo haciéndolo, o no sabe a quién contactar, utilice la Línea de Asistencia Ética de PwC.

7. ¿Qué sucede si la información que suministro resulta ser incorrecta?

Sea consciente de que la información que presente puede resultar en decisiones que puedan afectar a otras personas. Por lo tanto, usted deberá presentar información que crea verdadera.

En ninguna circunstancia habrá represalias contra quien reporte de buena fe a la Línea de Asistencia Ética de PwC, aunque luego resulte que la información no sea cierta.

La actuación maliciosa o el abuso de la Línea de Asistencia Ética de PwC no serán tolerados nunca y pueden resultar en medidas disciplinarias e incluir el despido en los casos apropiados.

8. ¿Puedo realizar reportes anónimos?

Le instamos a identificarse cuando realice un reporte porque esto nos ayudará en la investigación del reporte y a protegerle a largo plazo. Su identidad y la información que suministre serán tratadas con los más altos niveles de confidencialidad y serán estrictamente revelados en base a la necesidad del receptor de conocerlos.

Si usted realiza el reporte anónimamente, lo revisaremos. Según sea la naturaleza del asunto, no podremos garantizar que el anonimato se mantendrá, sin culpa de nuestra parte, cuando a consecuencia natural de la investigación la identidad de las partes sea subsecuentemente revelada.

Esto puede ocurrir, por ejemplo, si el caso es particularmente único. Por favor tenga presente que en la mayoría de los reportes que han sido presentados anónimamente no podemos descifrar la identidad de quien lo reporta. Por último, le solicitamos que nos suministre la mayor cantidad de detalles que considere necesario para permitirnos investigar el asunto reportado.

9. ¿Si presento un reporte mi identidad será protegida?

Su identidad será tratada con los más altos niveles de confidencialidad y será compartida únicamente con personas que necesitan acceso ella para investigar el reporte o quienes sean parte en procesos legales.

No revelaremos su identidad a la persona reportada. Por favor note que el caso excepcional en el que pueda requerirse hacerlo sería si usted actúa de mala fe o abusa deliberadamente del proceso, el acusado reclama y estamos obligados a revelar por ley su identidad.

10. ¿Qué datos personales son recolectados y por qué?

Recolectamos los datos personales que nos suministra cuando hace el reporte. Estos pueden ser:

- su nombre y relación con PwC;
- detalles de identificación, función, detalles de contacto, comportamiento, y otros datos personales de la(s) persona(s) involucrada(s) en lo concerniente al reporte; y
- detalles de identificación, función, datos de contacto y otros datos personales de individuos que tengan conocimiento sobre el tema reportado.

También podemos recolectar datos personales indirectamente sobre usted. Estos podrán ser suministrados por otros, denunciantes, supervisores, participantes en el caso y otras personas autorizadas involucradas en las investigaciones.

Empleamos datos personales únicamente cuando es necesario para conducir y concluir la investigación del tema reportado. También podremos emplear datos personales si fuese necesario como parte de procesos legales relacionados al tema del reporte y para cumplir con nuestras obligaciones legales (se nos puede requerir legalmente reportar ciertos asuntos a las autoridades externas apropiadas).

11. No suministre datos personales sensibles a menos que sea necesario y relevante

No requerimos que se nos suministren datos personales sensibles a través de nuestra Línea de Asistencia Ética de PwC.

Ejemplo de datos sensibles son: raza u origen étnico, creencias religiosas o de otra índole, opiniones políticas, antecedentes criminales, salud física o mental, membresía a sindicatos, datos genéticos o biométricos (cuando son usados únicamente para identificar a alguien), ni sobre la conducta u orientación sexual.

No obstante, podremos recibir datos personales sensibles que usted voluntariamente suministre como parte de un reporte. Únicamente utilizamos los datos personales que sean necesarios para investigar un reporte y eliminaremos prontamente cualesquiera datos personales sensibles que no sean necesarios para investigar una preocupación.

12. Datos recolectados automáticamente para el uso del sitio

La Línea de Asistencia Ética de PwC, provista por nuestro proveedor externo NAVEX, capta automáticamente ciertos datos de ingreso sobre las visitas al sitio de internet.



Estos incluyen: la dirección de protocolo de internet, clase de buscador, idioma del buscador y la fecha y hora de su solicitud. Esta información de registro es utilizada para mejorar la operación de la Línea de Asistencia Ética de PwC y no se encuentra vinculada a usted personalmente. Para mayor información vea la declaración de privacidad de NAVEX en la parte inferior de la página web principal de la Línea de Asistencia Ética de PwC.

13. ¿Qué datos personales registran si realizo una consulta sobre las políticas y estándares de PwC?

Puede contactar a la Línea de Asistencia Ética de PwC para consultar sobre cualquiera de las políticas, estándares o del Código de Conducta de PwC.

Utilizamos datos personales (normalmente nombre, posición laboral y correo electrónico) según sea necesario para comunicarnos con usted y responder a sus preguntas. No mantenemos archivos de las preguntas realizadas de forma que sean atribuidas a individuos particulares. La excepción a esto es si el tema está relacionado a sospecha de violación relacionada al negocio de la Red PwC, lo cual será manejado como se describe en las otras secciones de este documento.

14. ¿Debo suministrar datos personales en virtud de un requisito legal o contractual?

El suministro de datos personales a la Línea de Asistencia Ética de PwC es voluntario y no existen requisitos legales o contractuales que obliguen a suministrar datos personales.

Contactar o reportar a la Línea de Asistencia Ética de PwC no es obligatorio.

15. ¿En qué justificación legal se apoyan para procesar datos personales?

Las leyes de protección de datos de ciertas jurisdicciones requieren que establezcamos en este documento nuestra justificación, basada en la ley, para recolectar y procesar sus datos personales.

Nos basamos en nuestro interés legítimo para procesar sus datos personales en relación con la Línea de Asistencia Ética de PwC. Por favor note que únicamente nos basamos en nuestro interés legítimo de procesar sus datos personales, hemos evaluado que sus intereses y derechos fundamentales no sobrepasan nuestros intereses legítimos.

En relación con la Línea de Asistencia Ética PwC, estos intereses legítimos son:

- nuestros intereses legítimos en permitir a las personas consultar y reportar sus sospechas de violaciones serias de forma confidencial; y
- nuestro interés legítimo de identificar, prevenir y manejar violaciones a la ley, al Código de Conducta y a nuestros estándares profesionales.

Nuestra intención es no procesar datos personales sensibles en relación con la Línea de Asistencia Ética de PwC. En la medida en la que necesitemos hacerlo, el fundamento legal para dicho tratamiento es que sea necesario para cumplir con las obligaciones y ejercitar los derechos específicos de PwC en el ámbito laboral, de seguridad social y leyes de protección social, o que el procesamiento sea necesario para establecer, ejercitar o defender reclamaciones legales.

16. ¿Por cuánto tiempo mantienen mis datos personales?

Solamente mantenemos datos personales

- (i) durante el tiempo necesario para investigar su reporte, o
- (ii) de otra forma que sea necesario en relación con procesos disciplinarios, legales (incluyendo apelaciones), u otras investigaciones o consultas.

Si determinamos que un reporte carece de fundamento, eliminaremos de forma segura los datos personales asociados a dicho reporte en tanto sea posible, siguiendo tal determinación y conforme a las leyes aplicables.

17. ¿Cuáles son mis derechos en relación con mis datos personales?

Ya sea que usted realice un reporte o sea el objeto de un reporte, si mantenemos o procesamos datos personales suyos, usted tendrá los siguientes derechos, según lo permiten las leyes de protección de datos aplicables.

Podremos demorar o denegar solicitudes si consideramos que concederle el acceso amenazará la confidencialidad o afectará nuestra capacidad de investigar un asunto reportado.

Usted podrá ejercitar los derechos legales listados a continuación.

- Podrá obtener confirmación sobre si procesamos datos personales suyos, acceder a copia de sus datos personales y obtener alguna otra información, incluyendo el por qué la procesamos y quienes la reciben.
- Podrá solicitar la rectificación de los datos personales si son incorrectos y completar los datos personales incompletos.
- Podrá solicitar la eliminación de sus datos personales en los siguientes casos:
- los datos personales no se requieren seguir utilizando para los fines para los que fueron recolectados y procesados;
- nuestro fundamento legal para procesarlos es necesario para los intereses legítimos perseguidos por nosotros, usted objeta el procesamiento y no tenemos fundamentos legítimos superiores;
- sus datos personales han sido procesados ilegalmente; o
- sus datos personales deban ser eliminados para cumplir con una obligación legal a la cual estemos sujetos.
- Usted podrá restringir el procesamiento de datos personales en los siguientes casos:
- Durante un período de tiempo que nos permita verificar la exactitud de los datos personales cuando usted haya disputado su exactitud;
- Sus datos personales hayan sido procesador de forma ilegal y usted solicita la restricción del procesamiento en vez de la eliminación;
- Sus datos personales no siguen siendo necesarios en relación con los fines para los que fueron recolectados y procesados, pero son necesarios para que usted establezca, ejercite y defienda reclamaciones legales; o
- Durante un período de tiempo que nos permita verificar si nuestra justificación legal para el tratamiento de los datos es superior a sus intereses, cuando usted haya objetado el procesamiento basado en nuestra necesidad de perseguir un interés legítimo.

Usted podrá objetar el procesamiento de datos personales si nuestro fundamento legal para el procesamiento es que el procesamiento es necesario para el interés legítimo perseguido por nosotros.

Usted tendrá el derecho de presentar demandas sobre el tratamiento de datos personales ante su regulador de protección de datos local.

18. ¿Qué otras partes pueden manejar mis datos personales?

a. Otros Miembros de las Firmas PwC

Podemos compartir datos personales con otras firmas PwC en la Red, pero únicamente si es estrictamente necesario en relación con la investigación de un reporte.

b. Proveedores Externos

Podremos revelar datos personales a contratistas externos, subcontratistas, y/o a sus subsidiarias y afiliadas. Los proveedores externos apoyan a la Red PwC al suministrarle y administrar sistemas de IT.

Los terceros suplidores podrán usar a sus propios sub-contratistas, los cuales tendrán acceso a los datos personales (sub-procesadores).

Es nuestra política el utilizar proveedores externos que estén obligados a mantener niveles apropiados de seguridad y confidencialidad para procesar los datos personales únicamente como PwC les instruya, y para exigir esas mismas obligaciones a sus sub-procesadores.

c. Otros receptores de datos personales

También podremos revelar datos personales a:

- Asesores profesionales, por ejemplo, firmas de abogados, si fuese necesario, para establecer, ejercitar o defender nuestros derechos legales y obtener asesoría; y
- Autoridades de cumplimiento de la ley, autoridades gubernamentales, y entes regulatorios, según sea requerido por y de conformidad con las leyes aplicables.

19. La Transferencia de Datos Personales desde el Área de la Comunidad Europea o desde el área de LAN.

Si procesamos sus datos personales, estos podrán ser transmitidos y almacenados fuera del país donde usted está ubicado.

Si recolectamos sus datos personales dentro del Área Económica Europea o desde el área de LAN, la transferencia afuera de dicha área será realizada únicamente:

- A un receptor en una ubicación que provee un nivel adecuado de protección de datos personales; y/o
- Bajo un acuerdo que satisface los requisitos de la UE para la transferencia de datos personales a procesadores o controladores de datos fuera de la EEA, tal como cláusulas contractuales estándar aprobadas por la Comisión Europea.

Nuestro enfoque si el Reino Unido sale de la Unión Europea o del Área Económica Europea: ya aplicamos, y continuaremos aplicando, los controles arriba descritos si los datos personales recolectados dentro del Reino Unido son transferidos fuera de dicha región.

Con el propósito de proteger adecuadamente la transferencia de datos según el GDPR, PwC y Navex han adoptado las cláusulas contractuales normativas de la Comisión Europea (SCCS, por sus siglas en inglés), las cuales se consideran suficientes para proteger la transferencia de datos entre los controladores y procesadores de información que pudieran ubicarse fuera de la Unión Europea.

20. Menores de Edad

La Línea de Asistencia Ética de PwC no debe ser utilizada por menores de 18 años.

21. Puntos de contacto para consultas y ejercicio de derechos legales.

Podrá:

- presentar una solicitud [request](#) si deseas ejercitar un derecho legal en relación con sus datos personales; y/o
- presentar una consulta [enquiry](#) si tiene alguna pregunta sobre el manejo de sus datos personales por parte de PwC.

Brazil

Brazil should advise if translated version will need to be posted here:
<https://secure.ethicspoint.eu/domain/media/en/gui/105406/privacy.pdf>

GLOBAL PwC Ethics Helpline Frequently Asked Questions and Privacy Information	Brasil Perguntas Frequentes (FAQs) e Informações de Privacidade de Dados do Canal de Ética da PwC
Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline. The FAQs and Privacy Information Document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data. This document was last updated in December 2020. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date. FAQs • Key terms used in these FAQs • Who is responsible for the personal data I submit to the PwC Ethics Helpline? • Who can use the PwC Ethics Helpline? • How do I contact the PwC Ethics Helpline? • What kinds of issues can I raise with the PwC Ethics Helpline? • When should I use other reporting channels? • What if the information I provide turns out to be incorrect? • Can I make a report anonymously? • If I submit a report, is my identity protected? • What personal data do you collect and why? • Do not submit sensitive personal data unless it's necessary and relevant • Site usage data that is collected automatically • What personal data do you record if I ask a question about PwC policies or standards? • Must I provide personal data as a statutory or contractual requirement? • What legal justification do you rely on to process personal data? • For how long do you keep my personal data? • What are my rights in connection with my personal data? • Which other parties could handle my personal data? • Transfers of Personal Data from the European Economic Area • Children • Contact points for questions and exercising legal rights	Perguntas Frequentes (FAQs) e Informações de Privacidade de Dados do Canal de Ética da PwC Familiarize-se com as perguntas frequentes antes de fazer voluntariamente uma denúncia para o Canal de Ética da PwC. O documento de perguntas frequentes e informações de privacidade de dados explica quais assuntos podem ser relatados ao Canal de Ética da PwC, como quaisquer dados pessoais submetidos ao Canal são tratados e protegidos e os direitos que você tem em relação aos seus dados pessoais. Este documento foi atualizado pela última vez em abril de 2022. Sempre que o documento for atualizado, a data da última atualização será também atualizada nesta página. O documento modificado aplica-se a partir da data da última atualização. Perguntas Frequentes (FAQs) • Palavras-chave usadas nestas perguntas frequentes • Quem é o responsável pelos dados pessoais que submeto ao Canal de Ética da PwC? • Quem pode usar o Canal de Ética da PwC? • Como entro em contato com o Canal de Ética da PwC? • Que tipo de situação posso endereçar ao Canal de Ética da PwC? • Quando devo usar outros canais de reporte? • E se as informações que eu fornecer estiverem incorretas? • Posso fazer uma denúncia anonimamente? • Se eu enviar uma denúncia, a minha identidade está protegida? • Quais dados pessoais são coletados e por quê? • Não envie dados pessoais, a menos que sejam necessários e relevantes • Dados de uso do site que são coletados automaticamente • Quais dados pessoais são registrados se eu fizer uma pergunta sobre as políticas ou padrões de qualidade da PwC? • Devo fornecer dados pessoais como um requisito legal ou contratual? • Qual a base legal utilizada pela PwC para tratar dados pessoais?

1. Key terms used in these FAQs

In these FAQs, we refer to information about you or information that identifies you as “**personal data**” or “**personal information**.” We use the term “**processing**” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to the PwC Ethics Helpline?

The data controller of personal data you provide to PwC Ethics Helpline is the PwC firm that is responsible for addressing or investigating the matter you have raised. This is usually the PwC firm where the incident took place or that is directly connected with the matter you have raised. A “data controller” has primary responsibility for ensuring that the handling of your personal data complies with data protection laws.

For a list of active client facing entities within the PwC network and countries and regions in which PwC member firms operate, see the links provided at the beginning of this PDF document. In this document, “we,” “us” and “PwC” means the PwC firm that is responsible for addressing the matter raised and that is the data controller of your personal information.

3. Who can use the PwC Ethics Helpline?

PwC Ethics Helpline can be used by PwC workers (including PwC partners, directors, managers, employees, independent contractors, and contingent workers) and external stakeholders, such as business partners, clients, suppliers, and anyone who has interacted with PwC. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of the PwC Network as further specified below.

4. How do I contact the PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone and by Web.

PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24 hour access. NAVEX specialists will receive reports submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with the PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC’s Global Code of Conduct; or (3) unethical conduct.

- **Por quanto tempo meus dados pessoais ficam registrados?**
- **Quais são os meus direitos em relação aos meus dados pessoais?**
- **Quais outras partes podem tratar dos meus dados pessoais?**
- **Transferência Internacional de Dados Pessoais**
- **Quais são as medidas de segurança para proteção dos dados pessoais?**
- **Dados pessoais de crianças e adolescentes**
- **Pontos de contato para perguntas e exercício de direitos legais**

1. Palavras-chave usadas nestas perguntas frequentes

Nessas perguntas frequentes, nos referimos às informações sobre você ou informações que o identificam como “**dados pessoais**” ou “**informações pessoais**”. Usamos o termo “**processamento**” para descrever coletivamente qualquer ação ou operação envolvendo dados pessoais, incluindo sua coleta, armazenamento, organização, análise, revisão, transferência e destruição.

2. Quem é o responsável pelos dados pessoais que submeto ao Canal de Ética da PwC?

O controlador de dados pessoais que você fornece ao Canal de Ética da PwC é a firma da PwC responsável por tratar ou investigar o assunto que você registrou. Normalmente é a firma PwC onde ocorreu o incidente ou que está diretamente relacionada com o assunto reportado. Um “controlador de dados” tem a responsabilidade primária de garantir que o tratamento de seus dados pessoais esteja em conformidade com as legislações de proteção de dados aplicáveis, especialmente a Lei 13.709/2018 (“Lei Geral de Proteção de Dados” ou “LGPD”) no Brasil e, com relação aos dados da União Europeia, o Regulamento Geral sobre a Proteção de Dados (General Data Protection Regulation-GDPR).

Para obter uma lista ativa de entidades voltadas para o atendimento a clientes no Network PwC e nos países e regiões em que operam as firmas PwC, consulte, consulte o link fornecidos no início deste documento PDF.

Neste documento, os termos “nós” e “PwC” significam a firma PwC que é responsável por tratar o assunto relatado por você, além de ser a controladora de dados de suas informações pessoais.

3. Quem pode usar a o Canal de Ética da PwC?

O Canal de Ética da PwC pode ser usado por profissionais da PwC (incluindo sócios, diretores, gerentes, profissionais, terceiros e profissionais temporários da PwC) e também por partes interessadas externas, como parceiros de negócios,



Asking a question about any PwC policy, standard, or PwC's Global Code of Conduct.

In certain countries, PwC may only accept reports relating to certain matters, such as financial, accounting, auditing, and bribery matters. If your concern pertains to a matter that under applicable legislation can't be reported to PwC Ethics Helpline, the report will not be dealt with by PwC Ethics Helpline and you will be advised to report the matter directly to your local manager, partner, ethics team, or HC representative, as appropriate.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don't feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue. Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

We encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique. Note that, for the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

Your identity will be treated with the highest levels of confidentiality and will only be shared with people who need access to this to investigate the report or who are part of legal proceedings.

We will not disclose your identity to the alleged wrongdoer. Please note that the exceptional situation where we may be required to do

clientes, fornecedores e qualquer pessoa que tenha interação com a PwC. Essas pessoas podem entrar em contato voluntariamente com o Canal de Ética da PwC para fazer perguntas ou relatar uma preocupação de conformidade relacionada aos negócios do Network PwC conforme especificado abaixo.

4. Como entro em contato com o Canal de Ética da PwC?

Há duas maneiras de entrar em contato com o Canal de Ética da PwC: por telefone e via web.

A PwC contratou um fornecedor independente, a NAVEX, para administrar o Canal. A ferramenta oferece acesso 24 horas. Os especialistas da NAVEX recebem os relatos enviados por meio do site ou por telefone e encaminham os relatos aos representantes apropriados da PwC para análise e revisão.

5. Que tipo de questões posso relatar no Canal de Ética da PwC?

A Canal de Ética da PwC é para:

Denunciar qualquer conduta que você acredite ser considerada grave: (1) violação de lei ou regulamentos; (2) violação de uma política, norma ou do Código de Conduta Global da PwC; ou (3) uma conduta antiética.

Fazer perguntas sobre qualquer política, padrão de qualidade (standards) ou Código de Conduta Global da PwC.

Em alguns países, a PwC só pode aceitar relatos relacionados a determinados assuntos. Se a sua preocupação se refere a um assunto que, de acordo com a legislação aplicável, não pode ser relatado ao Canal de Ética da PwC, o relato não será tratado pelo Canal de Ética da PwC e você será aconselhado a relatar o assunto diretamente ao responsável local, sócio, equipe de ética, representante do RH, R&Q e/ou outros, conforme apropriado.

6. Quando devo usar outros canais de reporte?

Antes de reportar uma situação para o Canal de Ética, considere se pode efetivamente reportar o assunto diretamente a alguém na PwC por meio dos canais existentes. Se não se sentir confortável para fazer isso ou não souber com quem entrar em contato, use o Canal de Ética da PwC.

7. E se as informações que eu fornecer estiverem incorretas?

Perceba que as informações que você envia podem resultar em decisões que afetam outras pessoas. Portanto, você deve enviar

this is if you acted maliciously or deliberately abused the process, the accused raises a claim, and we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report. This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data unless it's necessary and relevant

We do not require submission of sensitive personal data through the PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will promptly delete any sensitive personal data that is not necessary to investigate a concern.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact the PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct. We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC

informações que acredita serem verdadeiras. Sob nenhuma circunstância haverá qualquer represália contra qualquer pessoa que se reporta ao Canal de Ética da PwC de boa fé, mesmo que as informações posteriormente se revelem falsas.

Agir maliciosamente ou abusar do Canal de Ética da PwC para prejudicar outra pessoa nunca será tolerado e pode resultar em medidas disciplinares, incluindo demissão em casos apropriados.

8. Posso fazer uma denúncia anonimamente?

Encorajamos você a se identificar ao fazer uma denúncia, pois isso nos ajudará na investigação e a protegê-lo a longo prazo. Sua identidade e as informações que você fornecer serão tratadas com os mais altos níveis de confidencialidade e divulgadas estritamente com base na necessidade de conhecimento.

Se você fizer uma denúncia anonimamente, iremos analisá-la. Não podemos garantir o anonimato contínuo, pois a natureza do problema pode, sem culpa de nossa parte, posteriormente revelar naturalmente a identidade das pessoas envolvidas. Isso pode acontecer, por exemplo, se o caso for particularmente único. Reforçamos que, para a maioria das denúncias enviadas anonimamente, não podemos decifrar a identidade do denunciante.

Por fim, pedimos que você nos forneça todos os detalhes que julgar necessários para que possamos investigar o assunto relatado.

9. Se eu enviar uma denúncia, a minha identidade está protegida?

A sua identidade será tratada com confidencialidade e apenas será compartilhada com pessoas que necessitem de acesso a esta informação para investigar a situação ou no âmbito de eventuais processos judiciais.

Não divulgaremos sua identidade ao denunciado, com exceção da situação em que se conclua que a sua denúncia foi de má-fé ou em que os meios de reporte tenham sido abusivamente utilizados.

10. Quais dados pessoais são coletados e por quê?

Coletamos os dados pessoais que você fornece ao fazer uma denúncia, os quais poderão ser:

- seu nome e relacionamento com a PwC;
- informações de identificação, função, contato, comportamento e outros dados pessoais da(s) pessoa(s) envolvida(s) na preocupação relatada; e
- informações de identificação, cargo, contato e outros



Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to the PwC Ethics Helpline is not mandatory.

15. What legal justification do you rely on to process personal data?

The data protection laws of some jurisdictions require that we set out in this document our justification, based on law, for collecting and processing your personal data.

We rely on our legitimate interests to process your personal data in connection with the PwC Ethics Helpline. Please note that where we rely on our legitimate interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests.

In connection with PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. To the extent we need to do this, the legal basis for such processing is that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or that the processing is necessary for the establishment, exercise or defence of legal claims.

16. For how long do you keep my personal data?

We only keep personal data (i) for the period of time needed to investigate your report or (ii) as otherwise necessary in connection with disciplinary proceedings, legal proceedings (including appeals), or other investigation or inquiry.

If we determine that a report is unsubstantiated, we will securely delete the personal data associated with the unsubstantiated report as soon as practicable following this determination and in accordance with applicable law.

17. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported

dados pessoais de indivíduos que têm conhecimento da preocupação relatada.

Também podemos coletar dados pessoais sobre você indiretamente. Isso pode ser fornecido por outros relatores, supervisores, participantes do caso e outras pessoas autorizadas envolvidas nas investigações, se necessário.

Usamos dados pessoais somente quando necessário para conduzir e concluir a investigação da preocupação relatada. Também podemos usar os dados pessoais, se necessário, como parte de processos legais relacionados e para cumprir nossas obrigações legais decorrentes da investigação (podemos ser obrigados por lei a relatar certos assuntos às autoridades externas apropriadas).

11. Não envie dados pessoais, a menos que sejam necessários e relevantes

Ao utilizar o Canal de Ética da PwC, não envie dados pessoais que não sejam necessários para o registro da denúncia e de suas perguntas. Dados pessoais são as informações que identificam ou podem identificar uma determinada pessoa, como, por exemplo: nome, idade, data e local de nascimento, número de filhos.

Além disso, não exigimos o envio de dados pessoais sensíveis por meio do Canal de Ética da PwC. Exemplos disso são raça ou origem étnica, religião ou outras crenças, opiniões políticas, antecedentes criminais, saúde física ou mental, filiação sindical, dados genéticos ou biométricos (quando usados para identificar alguém de forma única) e detalhes de vida ou orientação sexual. No entanto, podemos receber dados pessoais sensíveis porque você os fornece como parte de um relato.

Só usamos dados pessoais conforme necessário para investigar uma denúncia e excluiremos imediatamente quaisquer dados pessoais sensíveis que não sejam necessários para investigar uma preocupação.

12. Dados de uso do site que são coletados automaticamente

O Canal de Ética da PwC, fornecido por nosso provedor terceirizado, NAVEX, coleta automaticamente determinados dados de registro de visitas ao site. Isso inclui o endereço do protocolo da Internet, o tipo de navegador, o idioma do navegador e a data e hora de sua solicitação. Esses dados de registro são usados para melhorar a operação do canal de Ética da PwC e não estão vinculados a você pessoalmente. Para obter mais informações, consulte a declaração de privacidade da NAVEX na parte inferior da página inicial do Canal de Ética da PwC.

13. Quais dados pessoais são registrados se eu fizer

concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
 - You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed.
 - You may be able to request deletion or erasure of your personal data in the following cases:
 - ☐ the personal data is no longer necessary in relation to the purposes for which it was collected and processed;
 - ☐ our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds;
 - ☐ your personal data has been unlawfully processed; or
 - ☐ your personal data must be erased to comply with a legal obligation to which we are subject.
 - You may be able to restrict personal data processing in the following cases:
 - ☐ for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data;
 - ☐ your personal data have been unlawfully processed and you request restriction of processing instead of deletion;
 - ☐ your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or
 - ☐ for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us.
 - You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us.
- You may have the right to lodge complaints about personal data handling with your local data protection regulator.

18. Which other parties could handle my personal data?

a. Other PwC Member Firms

We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report.

b. Third Party Providers

We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems.

The third party providers may use their own third party subcontractors that have access to personal data (sub-processors). It is our policy to use only third party providers that are bound to

uma pergunta sobre as políticas ou padrões de qualidade da PwC?

Você pode entrar em contato com o Canal de Ética da PwC para fazer perguntas sobre qualquer política, norma ou Código de Conduta de Conduta Global da PwC.

Usamos dados pessoais (normalmente nome, cargo e endereço de e-mail) conforme necessário para nos correspondermos com você para que possamos esclarecer sua dúvida. Não mantemos registros que atribuem questões levantadas a indivíduos específicos. A exceção a isso é se o assunto for uma suspeita de violação relacionada aos negócios da PwC, que será tratada conforme descrito nas outras seções deste documento.

14. Devo fornecer dados pessoais como um requisito legal ou contratual?

O fornecimento de dados pessoais ao Canal de Ética da PwC é voluntário e não há exigência legal ou contratual de fornecer dados pessoais. Não é obrigatório entrar em contato ou reportar-se ao Canal de Ética da PwC.

15. Qual a base legal utilizada pela PwC para tratar dados pessoais?

As leis de proteção de dados de algumas jurisdições, como a Lei Geral de Proteção de Dados - LGPD, exigem que definamos neste documento nossa justificativa, com base na lei, para coletar e tratar seus dados pessoais, as chamadas bases legais.

Utilizamos a base legal do legítimo interesse para tratar os dados pessoais em conexão com o Canal de Ética da PwC quando, por exemplo, do acesso ou administração do sistema (ex: análise de performance e uso da ferramenta), bem como para identificação e reporte de assuntos levados ao Canal de Ética da PwC. Observe que, onde contamos com nossos interesses legítimos para tratar seus dados pessoais, avaliamos seus interesses e direitos fundamentais não se sobrepõem aos nossos interesses legítimos.

Além da base legal de legítimo interesse, podemos utilizar também as bases legais de cumprimento de obrigação legal ou regulatória ou exercício regular de direitos para o recebimento inicial das denúncias e administração do caso (ex: administrar e investigar o caso, tomar as medidas necessárias e responder questionamentos submetidos pelo Canal de Ética da PwC), a depender da matéria. Como exemplo, admite-se a utilização da base legal de cumprimento de obrigação legal ou regulatória vinculada às práticas de prevenção à lavagem de dinheiro.

Não temos a intenção de tratar dados pessoais sensíveis em conexão com o Canal de Ética da PwC. Na medida em que precisamos fazer isso, a base legal para tal processamento será o cumprimento das obrigações legais ou regulatórias e do exercício regular de direitos específicos da PwC em contrato ou

maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.

c. Other recipients of personal data

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and
- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

19. Transfers of Personal Data from the European Economic Area

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries outside the European Economic Area (EEA). Recipient countries may not have laws that provide specific protection for personal data.

If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or
- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.

Our approach if the United Kingdom exits the European Union or European Economic Area: we already apply, and will continue to apply, the controls described above if personal data collected within the United Kingdom is transferred outside the United Kingdom.

20. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

21. Contact points for questions and exercising legal rights

You can:

- [submit a request](#) if you wish to exercise a legal right in relation to your personal data; and/or
- submit an [enquiry](#) if you have a question about PwC's handling of your personal data.

quando o processamento é necessário para o estabelecimento, exercício ou defesa em processos judiciais e/ou administrativos.

16. Por quanto tempo meus dados pessoais ficam registrados?

Nós apenas mantemos dados pessoais (i) pelo período de tempo necessário para investigar sua denúncia ou (ii) conforme necessário em conexão com medidas disciplinares, procedimentos legais e administrativos ou outra investigação ou inquérito.

Se determinarmos que um relato não tem fundamento, excluiríamos com segurança os dados pessoais associados ao relato assim que possível após esta determinação e de acordo com a lei aplicável.

17. Quais são os meus direitos em relação aos meus dados pessoais?

Independentemente de ser Denunciante, Denunciado ou Participante, você poderá exercer os direitos abaixo, nos termos da legislação de proteção de dados. Seus direitos estão elencados no art. 18 da Lei Geral de Proteção de Dados - LGPD e explicados abaixo.

Você pode exercer os direitos legais listados abaixo:

- Você pode obter confirmação se processamos e acessamos seus dados pessoais.
- Você pode solicitar a retificação de dados pessoais se estiverem incompletos, inexatos e/ou desatualizados.
- Você pode solicitar a anonimização, o bloqueio ou a eliminação de dados pessoais desnecessários que entenda como desnecessários, excessivos ou tratados em desconformidade com o disposto da Lei Geral de Proteção de Dados - LGPD.
- Você pode solicitar informações das entidades públicas e privadas com as quais a PwC, enquanto Controladora, realizou o uso compartilhado de dados pessoais.
- Você tem o direito de apresentar reclamações sobre o tratamento de seus dados pessoais junto às autoridades competentes, especialmente à Autoridade Nacional de Proteção de Dados - ANPD.

A PwC poderá recusar solicitações se entender que o atendimento prejudicará a confidencialidade ou prejudicará nossa capacidade de investigar uma situação relatada, mas sempre faremos tudo o que pudermos para honrar seus direitos sob as leis de proteção a dados aplicáveis.

Você poderá apresentar seu requerimento no seguinte canal de Atendimento Digital (e-mail):

br_escritorio_de_privacidade@pwc.com

18. Quais outras partes podem tratar dos meus dados pessoais?

a. Outras firmas da PwC

Podemos compartilhar dados pessoais com outras empresas membros da rede global de firmas PwC, mas apenas se for estritamente necessário em conexão com a investigação da denúncia.

b. Empresas Terceirizadas

A administração do Canal de Ética da PwC é realizada por um fornecedor independente contratado, a NAVEX, e, por isso, este fornecedor tem acesso aos dados pessoais tratados no Canal de Ética. Os especialistas da NAVEX recebem os relatos enviados por meio do site ou por telefone e encaminham os relatos aos representantes apropriados da PwC para análise e revisão.

Podemos divulgar dados pessoais a terceiros contratados, subcontratados, e/ou suas subsidiárias e afiliadas que prestam serviços de administração de sistemas para este serviço. Por sua vez, os fornecedores da PwC podem recorrer a subcontratados que têm acesso aos dados pessoais (Subcontratantes).

A PwC apenas recorre a fornecedores que se obrigam a cumprir altos níveis de segurança e confidencialidade para tratar dados pessoais de acordo com instruções da PwC, vinculando os subcontratantes ao cumprimento das mesmas obrigações, conforme cláusulas contratuais firmadas entre as partes.

A PwC estabelece um Código de Conduta Global para Terceiros (fornecedores e prestadores de serviços). O Código de Conduta de Terceiros explicita os padrões mínimos de integridade e conduta de negócios que a PwC espera dos Terceiros com quem faz negócios. A PwC espera que os Terceiros exijam os mesmos níveis de integridade e conduta de negócios de seu pessoal e de qualquer pessoa de fora de sua organização que seja contratada para prestar serviços para ou com a PwC.

c. Outros receptores de dados pessoais

Também podemos divulgar dados pessoais para:

- consultores profissionais, por exemplo, escritórios de advocacia, conforme necessário para estabelecer, exercer ou defender nossos direitos legais e obter conselhos; e
- aplicação da lei, autoridades governamentais e órgãos

reguladores, conforme exigido e de acordo com as leis aplicáveis.

19. Transferências Internacional de Dados Pessoais

Os seus dados pessoais podem ser transferidos para fora do Brasil, inclusive para armazenamento, especialmente com a NAVEX e outras empresas da rede global de firmas PwC, mas apenas se for estritamente necessário em conexão com a investigação da denúncia

Nesse caso, a PwC garantirá as salvaguardas adequadas para garantir a proteção dos Dados Pessoais, exigindo-as contratualmente.

20. Quais são as medidas de segurança para proteção dos dados pessoais?

A PwC tem uma sólida Política de Segurança da Informação, regularmente revista, por meio de auditorias e inspeções, e atualizada de forma coerente com as melhores práticas de segurança de informação.

Principais medidas adotadas pela PwC para proteção de seus Dados Pessoais:

Confidencialidade: Todos os colaboradores da PwC estão sujeitos a confidencialidade total e quaisquer terceiros contratados são obrigados a assinar um acordo de confidencialidade, caso este não faça parte do acordo principal celebrado entre as partes.

Transparência: A PwC sempre mantém os usuários informados sobre as alterações nos procedimentos para tratamento de Dados Pessoais que visam a proteger a privacidade e a segurança dos dados, incluindo o estabelecimento de práticas e políticas adequadas. O titular de dados pode, a qualquer momento, solicitar informações sobre onde e como os Dados Pessoais são armazenados, protegidos e usados.

Isolamento: Todo acesso a Dados Pessoais é bloqueado por padrão, usando política de privilégios zero. O acesso aos Dados Pessoais é restrito ao pessoal autorizado individualmente. A área responsável pelos dados emite autorizações e mantém um registro de autorizações concedidas. O pessoal autorizado recebe acesso mínimo ao banco de dados, no nível estritamente necessário para realizar suas atividades.

Direitos do titular dos Dados Pessoais: A PwC viabiliza o exercício dos direitos do titular dos dados em canal acessível e de fácil utilização.

Monitoramento: A PwC usa relatórios de segurança para monitorar padrões de acesso e identificar e mitigar ameaças em potencial. As operações administrativas, incluindo o acesso

ao sistema, são registradas para fornecer uma trilha de auditoria, no caso de alterações não autorizadas ou acidentais.

Comunicação de incidente de segurança: Na hipótese de incidente de segurança que possa acarretar risco ou dano relevante aos dados do usuário, a PwC notificará a Autoridade Nacional de Proteção de Dados (ANPD), e, conforme o caso, notificará o titular, em ambos os casos, em prazo razoável, com informações sobre a descrição da natureza dos Dados Pessoais afetados, inclusive com indicação de medidas técnicas e de segurança utilizadas para proteção de dados, riscos relacionados e medidas que foram ou serão adotadas para reverter ou mitigar os efeitos do prejuízo.

Para os fins do disposto acima, “incidente de segurança” significa uma quebra de segurança que leva a acessos não autorizados, situações acidentais ou ilícitas de destruição, perda, alteração, comunicação ou qualquer forma de tratamento inadequado ou ilícito.

21. Dados pessoais de crianças e adolescentes

O Canal de Ética da PwC não é dirigido para e não deve ser usado por crianças. Caso haja a necessidade de tratamento de dados pessoais de crianças, o tratamento será realizado em conformidade com as exigências legais, especialmente da Lei Geral de Proteção de Dados - LGPD, para o tratamento desses Dados Pessoais.

No âmbito do Canal de Ética, a PwC poderá realizar o tratamento de dados pessoais de adolescentes quando necessários para investigar denúncia ou pergunta realizada por participante do Programa Jovem Aprendiz menor de 18 anos ou que o envolva, obedecendo a Lei Geral de Proteção de Dados - LGPD e observados os direitos e garantias listados anteriormente.

22. Pontos de contato para perguntas e exercício de direitos legais relativos aos seus dados pessoais

Você pode entrar em contato com o Escritório de Privacidade através do email br_escritorio_de_privacidade@pwc.com, quando:

- desejar exercer um direito legal em relação aos seus dados pessoais; e / ou
- tiver alguma dúvida sobre o tratamento de seus dados pessoais pela PwC.



Brunei

PwC Ethics Helpline - Frequently Asked Questions and Privacy Information

Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline.

The FAQs and Privacy Information Document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data.

This document was last updated March 2021. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date.

Click on the links below to navigate these FAQs

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1. Key terms used in these FAQs

In these FAQs, we refer to information about you or information that identifies you as “**personal data**” or “**personal information**.” We use the term “**processing**” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to PwC Ethics Helpline?

The data controller of personal data you provide to PwC Ethics Helpline is the PwC firm that is responsible for addressing or investigating the matter you have raised. This is usually the PwC firm where the incident took place or that is directly connected with the matter you have raised. A “data controller” has primary responsibility for ensuring that the handling of your personal data complies with data protection laws.

For a list of active client facing entities within the PwC network and countries and regions in which PwC member firms operate, see the links provided at the beginning of this PDF document.



In this document, “we,” “us” and “PwC” means the PwC firm that is responsible for addressing the matter raised and that is the data controller of your personal information.

3. Who can use PwC Ethics Helpline?

PwC Ethics Helpline can be used by PwC workers (including PwC partners, directors, managers, employees, independent contractors, and contingent workers) and external stakeholders, such as business partners, clients, suppliers, and anyone who has interacted with PwC. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of the PwC Network as further specified below.

4. How do I contact PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone and by Web.

PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24 hour access. NAVEX specialists will receive reports submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC’s Global Code of Conduct; or (3) unethical conduct.	Asking a question about any PwC policy, standard, or PwC’s Global Code of Conduct.

In certain countries, PwC may only accept reports relating to certain matters, such as financial, accounting, auditing, and bribery matters. If your concern pertains to a matter that under applicable legislation can’t be reported to PwC Ethics Helpline, the report will not be dealt with by PwC Ethics Helpline and you will be advised to report the matter directly to your local manager, partner, ethics team, or HC representative, as appropriate.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don’t feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue.

Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

We encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique. Note that, for the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

Your identity will be treated with the highest levels of confidentiality and will only be shared with people who need access to this to investigate the report or who are part of legal proceedings.

We will not disclose your identity to the alleged wrongdoer. Please note that the exceptional situation where we may be required to do this is if you acted maliciously or deliberately abused the process, the accused raises a claim, and we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary, as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data unless it's necessary and relevant

We do not require and we discourage submission of sensitive personal data through PwC Ethics Helpline. Examples of this are national identification numbers, passport numbers, race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will promptly delete any sensitive personal data that is not necessary to investigate a concern.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third-party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

**13. What personal data do you record if I ask a question about PwC policies or standards?**

You can contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

15. What legal justification do you rely on to process personal data?

The data protection laws of some jurisdictions require that we set out in this document our justification, based on law, for collecting and processing your personal data.

If we collect your data from you within Brunei, we will collect, use or disclose your personal data for reasonable business purposes only if there is consent or deemed consent from you and information on such purposes have been notified. We may also collect, use or disclose personal data if it is required or authorised under applicable laws.

If we collect your data from you outside of Brunei, we rely on our legitimate interests to process your personal data in connection with PwC Ethics Helpline. Please note that where we rely on our legitimate interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests.

In connection with PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. However, where such information is shared with us within Brunei, to the extent we need to do this, the legal basis for such processing is that you provide us your explicit consent to use sensitive personal data provided to us in accordance with this privacy information document or, if you are outside Brunei, that such processing is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or that the processing is necessary for the establishment, exercise or defence of legal claims.

16. For how long do you keep my personal data?

We only keep personal data (i) for the period of time needed to investigate your report or (ii) as otherwise necessary in connection with disciplinary proceedings, legal proceedings (including appeals), or other investigation or inquiry; or (iii) where retention is necessary for a legal or business purpose.

If we determine that a report is unsubstantiated, we will securely delete the personal data associated with the unsubstantiated report as soon as practicable following this determination and in accordance with applicable law.

17. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed.
- You may be able to request deletion or erasure of your personal data in the following cases:
 - ☐ the personal data is no longer necessary in relation to the purposes for which it was collected and processed;
 - ☐ Where we collect your information from within Brunei where our legal ground for processing is based on consent, and you wish to withdraw any consent given (or deemed to have been given) in respect of our processing of your personal data and we are not required or authorised to retain the personal data under applicable laws;
 - ☐ In the case where we collect your information from outside of Brunei, our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds;
 - ☐ your personal data has been unlawfully processed; or
 - ☐ your personal data must be erased to comply with a legal obligation to which we are subject.
- You may be able to restrict personal data processing in the following cases:
 - ☐ for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data;
 - ☐ your personal data have been unlawfully processed and you request restriction of processing instead of deletion;
 - ☐ your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or
 - ☐ for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us.
- You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us.

You may have the right to lodge complaints about personal data handling with your local data protection regulator.

18. Which other parties could handle my personal data?

a. Other PwC Member Firms



We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report.

b. Third Party Providers

We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems.

The third-party providers may use their own third-party subcontractors that have access to personal data (sub-processors).

It is our policy to use only third-party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.

c. Other recipients of personal data

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and
- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

19. Transfers of Personal Data from Brunei and from the European Economic Area

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries outside Brunei or outside the European Economic Area (EEA).

Recipient countries may not have laws that provide specific protection for personal data.

If we collect your personal data within Brunei, we will ensure that any transfers of personal data to a territory outside of Brunei will be in accordance with the Personal Data Protection Act 2012 (No. 12 of 2012) (“**PDPA**”) so as to ensure a standard of protection to personal data so transferred that is comparable to the protection under the PDPA or applicable privacy laws in Brunei.

If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or
- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.

20. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

21. Contact points for questions and exercising legal rights



You can:

- [submit a request](#) if you wish to exercise a legal right in relation to your personal data; and/or
- submit an [enquiry](#) if you have a question about PwC's handling of your personal data.

For Navex website

You can use PwC Ethics Helpline to report a suspected serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard, or PwC's Global Code of Conduct; or (3) unethical conduct.

You can also contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or PwC's Global Code of Conduct.

When you report a concern to PwC Ethics Helpline, it will be directed to the ethics team in the PwC firm in your selected country/territory.

PwC Ethics Helpline FAQs and Privacy Information Document (For use in Brunei only).

Click [here](#) to view the FAQs and Privacy Information Document for the country connected with the matter you have raised.

The FAQs and Privacy Information Document explains what personal data we collect when you voluntarily contact PwC Ethics Helpline, how this information may be used and shared, and your rights in relation to personal data.

Consent and Acknowledgement (mandatory to click before submitting report):

Click [here](#) to acknowledge you have read, understood and, if you are in Brunei, that you consent to your personal data being collected, used and disclosed in accordance with, the PwC Ethics Helpline FAQs and Privacy Information Document.

PwC Ethics Helpline is NOT an emergency service. This is not the place to report events presenting an immediate threat to life or property and we may not be able to reply immediately. If you require emergency assistance, contact your public emergency service.



Bulgaria

PwC Ethics Helpline Frequently Asked Questions and Privacy Information Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline. The FAQs and Privacy Information Document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data. This document was last updated in April 2021. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date. Key terms used in these FAQs Who is responsible for the personal data I submit to PwC Ethics Helpline? Who can use PwC Ethics Helpline? How do I contact PwC Ethics Helpline? What kinds of issues can I raise with PwC Ethics Helpline? When should I use other reporting channels? What if the information I provide turns out to be incorrect? Can I make a report anonymously? If I submit a report, is my identity protected? What personal data do you collect and why? Do not submit sensitive personal data unless it's necessary and relevant Site usage data that is collected automatically What personal data do you record if I ask a question about PwC policies or standards? Must I provide personal data as a statutory or contractual requirement? What legal justification do you rely on to process personal data? For how long do you keep my personal data? Automated decision making What are my rights in connection with my personal data? Which other parties could handle my personal data? Transfers of Personal Data from the European Economic Area Children	Гореща линия на PwC по етични въпроси Често задавани въпроси и информация за защита на данните Моля, запознайте се с често задаваните въпроси преди доброволно да подадете сигнал по Горещата линия на PwC по етични въпроси. Документът с често задавани въпроси и информация за защита на данните ще Ви информира какви казуси могат да бъдат докладвани чрез Горещата линия на PwC по етични въпроси, как се обработват и защитават личните данни, предоставени чрез Горещата линия на PwC по етични въпроси, и правата, които имате във връзка с личните Ви данни. Този документ е последно актуализиран през април 2021 г. Може да актуализираме този документ в бъдеще. Ако направим това, ще променим последната актуализирана дата на тази страница. Промененият документ се прилага от последната актуализирана дата. Ключови термини, използвани в често задаваните въпроси Кой е отговорен за личните данни, които предоставям на PwC етичен информационен канал? Кой може да използва Горещата линия на PwC по етични въпроси? Как да се свържа с Горещата линия на PwC по етични въпроси? Какви видове проблеми мога да повдигна с помощта на Горещата линия на PwC по етични въпроси? Кога трябва да използвам други канали за сигнализиране? Какво става, ако подадената от мен информация се окаже невярна? Мога ли да подам анонимен сигнал? Ако подам сигнал, самоличността ми защитена ли е? Какви лични данни се събират и защо? Не изпращайте чувствителни лични данни, освен ако това е необходимо и уместно Данните за използване на сайта, които се събират автоматично

Contact points for questions and exercising legal rights

1. Key terms used in these FAQs

In these FAQs and Privacy Information, we refer to information about you or information that identifies you as “personal data” or “personal information.” We use the term “processing” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to PwC Ethics Helpline?

The data controllers of personal data you provide to PwC Ethics Helpline are PricewaterhouseCoopers Bulgaria EOOD or PricewaterhouseCoopers Audit OOD, member firms of the PwC global network. The Bulgarian firms will investigate complaints under its responsibilities if the incident occurred in Bulgaria or if it is directly connected with the matter you have raised. As “data controllers”, the Bulgarian firms has primary responsibility for ensuring that the handling of your personal data complies with relevant data protection laws. In this document, “we,” “us” and “PwC” means one of the Bulgarian firms of the PwC global network that is responsible for addressing the matter raised and that is the data controller of your personal information.

3. Who can use PwC Ethics Helpline?

PwC Ethics Helpline can be used by anyone, including PwC personnel (e.g. PwC partners, directors, managers, employees, independent contractors, and contingent workers), external stakeholders, such as business partners, clients, suppliers, and anyone else who has interacted with PwC or has an interest in our activities. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of PwC as further specified below.

4. How do I contact PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone ([link](#)) and by Web ([link](#)).

PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24 hour access. NAVEX specialists will receive reports

Какви лични данни записвате, ако задам въпрос относно PwC политики или стандарти?

Трябва ли да предоставя лични данни като законово или договорно изискване?

На каква законова обосновка разчитате да обработвате лични данни?

Колко дълго пазите личните ми данни?

Автоматизирано вземане на решения

Какви са правата ми във връзка с личните ми данни?

Кои други страни могат да обработват личните ми данни?

Предаване на лични данни от Европейското икономическо пространство

Деца

Детайли за контакт относно въпроси и упражняване на законни права

1. Ключови термини, използвани в често задаваните въпроси

В често задаваните въпроси и информацията за защита на данните, ние може да използваме информация за Вас или информация, която Ви идентифицира като „лични данни“ или „лична информация“. Използваме термина „обработка“, за да опишем колективно всяко действие или операция, включваща лични данни, включително тяхното събиране, съхранение, организация, анализ, преглед, прехвърляне и унищожаване.

2. Кой е отговорен за личните данни, които предоставям на PwC етичен информационен канал?

Администраторите на лични данни, които предоставят чрез Горещата линия на PwC по етични въпроси, са ПрайсуотърхаусКупърс България ЕООД или Прайсуотърхаускупърс Одит ООД, български дружества от глобалната мрежа PwC. Българските дружества ще разследват жалбите според задълженията си, ако инцидентът е станал в България или ако е пряко свързан с въпроса, който сте повдигнали. Като „администратори на данни“ българските дружества носят основната отговорност за гарантирането, че обработването на Вашите лични данни отговаря на съответните закони за защита на данните. В този документ „ние“, „нас“ и „PwC“ означава българските дружества от глобалната мрежа PwC, които отговарят за повдигнатия въпрос и съответното дружество е администраторът на лични данни, обработващ Вашата лична информация.

submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC's Global Code of Conduct; or (3) unethical conduct

Asking a question about any PwC policy, standard, or PwC's Global Code of Conduct.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don't feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue.

Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

We encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique. Note that, for the majority of reports that have

3. Кой може да използва Горещата линия на PwC по етични въпроси?

Горещата линия на PwC по етични въпроси може да се използва от всеки, включително от персонала на PwC (напр. Съдружници в PwC , директори, мениджъри, служители, независими контрагенти и служители), външни заинтересовани страни, като бизнес партньори, клиенти, доставчици и всеки друг, който е взаимодействал с PwC, или има интерес към нашите дейности. Тези лица могат доброволно да се свържат чрез Горещата линия на PwC по етични въпроси, за да зададат въпрос, или да сигнализират за несъответствие свързано с дейността на PwC, както е уточнено по-долу.

4. Как да се свържа с Горещата линия на PwC по етични въпроси?

Има два начина да се свържете с Горещата линия на PwC по етични въпроси: по телефон ([връзка](#)) и чрез Web ([връзка](#)).

PwC има договор с независима трета страна NAVEX за администриране на Горещата линия. Системата осигурява 24-часов достъп. Специалистите от NAVEX ще получават сигнали, представени чрез уебсайта или по телефона, и ще насочват доклади до подходящи представители на PwC за преглед.

5. Какви видове проблеми мога да повдигна с помощта на Горещата линия на PwC по етични въпроси?

Горещата линия на PwC по етични въпроси е за:

Докладването на всяко поведение, за което смятате, че представлява сериозно: (1) нарушение на закон или подзаконов нормативен акт; (2) нарушение на PwC политика, стандарт или на Глобалния етичен кодекс на PwC; или (3) неетично поведение

Задаване на въпрос за всяка PwC политика, стандарт или относно Глобалния етичен кодекс на PwC.

6. Кога трябва да използвам други канали за сигнализиране?

Помислете дали можете ефективно да повдигнете въпроса с някой директно в PwC чрез съществуващите канали. Ако не се чувствате удобно да правите това или не знаете с кого да се свържете, използвайте Горещата линия на PwC по етични въпроси.

been submitted anonymously, we are not able to decipher the identity of the reporter. Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

Your identity will be treated with the highest levels of confidentiality and will only be shared with people who need access to this to investigate the report or who are part of legal proceedings.

We will not disclose your identity to the alleged wrongdoer. Please note that the exceptional situation where we may be required to do this is if you acted maliciously or deliberately abused the process, the accused raises a claim, and we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary, as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data unless it's necessary and relevant

We do not require submission of sensitive personal data through PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political

7. Какво става, ако подадената от мен информация се окаже невярна?

Трябва да знаете, че предоставената от Вас информация може да доведе до решения, които засягат други хора. Затова трябва да подадете информация, която смятате за вярна. В никакъв случай няма да има негативни последици спрямо всеки, който добросъвестно подаде сигнал чрез Горещата линия на PwC по етични въпроси, дори ако по-късно информацията се окаже невярна.

Няма да бъдат толерирани обаче каквито и да е злонамерени действия или опити за злоупотреба при използването на Горещата линия на PwC по етични въпроси и биха могли да доведат до дисциплинарни мерки, включително до уволнение.

8. Мога ли да подам анонимен сигнал?

Съветваме ви да се идентифицирате, когато подавате сигнал, тъй като това ще ни помогне да проучим сигнала и да Ви защитим в дългосрочен план. Вашата самоличност и предоставената от Вас информация ще бъдат третирани с най-високи нива на поверителност и ще бъдат разкривани стриктно при необходимост.

Ако подадете анонимен сигнал, ще го прегледаме. Не можем обаче да гарантираме продължаваща анонимност, тъй като естеството на въпроса може, без вина от наша страна, впоследствие да разкрие самоличността на хората, които участват. Това може да се случи, например, ако случаят е особено уникален. Все пак имайте предвид, че за по-голямата част от сигналите, подадени анонимно, не можем да дешифрираме самоличността на сигнализиращия.

В крайна сметка, Ви молим да ни предоставите толкова подробности, колкото смятате за необходими, за да имаме възможност да проучим сигнала Ви.

9. Ако подам сигнал, самоличността ми защитена ли е?

Вашата самоличност ще бъде третирана с най-високо ниво на поверителност и ще бъде споделена само с хора, които се нуждаят от достъп до нея, за да разследват сигнала или които са част от съдебни производства.

Няма да разкрием вашата самоличност на предполагаемия нарушител. Моля, обърнете

opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will promptly delete any sensitive personal data that is not necessary to investigate a concern.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third-party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

15. What legal justification do we rely on to process personal data?

We rely on our legitimate interests to process your personal data in connection with PwC Ethics Helpline. Please note that where we rely on our legitimate

внимание, че изключителната ситуация, в която може да се наложи да направим това е, ако сте действали злонамерено или умишлено сте злоупотребили с процеса и предполагаемият нарушител повдигне обвинение, поради което може да има законово изискване да разкрием вашата идентичност.

10. Какви лични данни се събират и защо?

Ние събираме предоставените от Вас лични данни при подаването на сигнал.

Те могат да бъдат:

- вашето име и връзка с PwC;
- идентификационни данни, функция, данни за контакт, поведение и други лични данни на лицето/лицата, участващи в сигнализирания случай; и
- данни за идентификация, функция, данни за контакт и други лични данни на хора, които знаят за сигнализирания случай.

Можем да събираме и Ваши лични данни индиректно. Това може да стане чрез други сигнализиращи, упражняващи надзор, участници в конкретния случай и други упълномощени лица, участващи в разследванията.

Ние използваме лични данни само при необходимост, за да проведем и приключим разследването на докладвания случай. Можем, също така, да използваме Ваши лични данни, ако е необходимо, като част от свързани съдебни производства и при спазване законовите си задължения (по закон може да сме задължени да докладваме определени въпроси на съответните държавни органи).

11. Не изпращайте чувствителни лични данни, освен ако това е необходимо и уместно

Не се изисква представяне на чувствителни лични данни чрез PwC етичен информационен канал. Примери за чувствителни лични данни са расов или етнически произход, религиозни или други убеждения, политически мнения, криминални досиета, физическо или психично здраве, членство в профсъюзи, генетични или биометрични данни (когато се използват за уникална идентификация на някого), данни за сексуален живот или ориентация.

interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests.

In connection with PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. To the extent we need to do this, the condition for such processing, which will vary according to the specific matter under investigation, will be one of the categories below:

- that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or
- that the processing is necessary for the establishment, exercise or defense of legal claims, or
- that the processing is necessary for reasons of substantial public interest.

16. For how long do you keep my personal data?

We retain the personal data processed by us for as long as is considered necessary for the purpose for which it was collected. Our baseline retention period for records and other documentary evidence created in the PwC Ethics Helpline is 10 years from the closure of an investigation.

17. Automated decision making

Your personal data will not be used for automated decision-making, including profiling, which produces legal effects concerning you or similarly significantly affects you.

18. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws.

Възможно е обаче да получаваме чувствителни лични данни, тъй като вие доброволно ги предоставяте като част от Вашия сигнал. В тази връзка, трябва да знаете, че използваме лични данни само при необходимост за разследване на сигнал и незабавно ще изтрием всички чувствителни лични данни, които не са необходими за разследване на проблем.

12. Данните за използване на сайта, които се събират автоматично

Горещата линия на PwC по етични въпроси, обслужвана от нашия външен доставчик, NAVEX, автоматично събира определени данни от дневниците за посещения на уебсайта. Тези данни включват IP адрес, тип браузър, език на браузъра и дата и час на вашата заявка. Тези данни от дневника се използват за подобряване на работата на

Горещата линия на PwC по етични въпроси и не са обвързани лично с Вас. За допълнителна информация вижте декларацията за поверителност на NAVEX в долната част на началната страница на Горещата линия на PwC по етични въпроси.

13. Какви лични данни записвате, ако задам въпрос относно PwC политики или стандарти?

Можете да се свържете с Гореща линия на PwC по етични въпроси, за да зададете въпрос за всяка PwC политика, стандарт или Глобалния етичен кодекс на PwC.

Използваме лични данни (обикновено име, заглавие на работа и имейл адрес), ако е необходимо, за да кореспондираме с Вас, за да можем да отговорим на Вашия въпрос. Ние не водим записи, които съдържат въпроси, повдигнати от конкретни лица. Изключение от това правило е единствено случай, когато въпросът се отнася до съмнение за нарушение, свързано с дейността на PwC мрежата, което ще бъде обработено, както е описано в другите раздели на този документ.

14. Трябва ли да предоставя лични данни като законово или договорно изискване?

Предоставянето на лични данни чрез Горещата линия на PwC по етични въпроси е доброволно и няма законово или договорно изискване за предоставяне на лични данни. Свързването или докладването чрез Горещата линия на PwC по

We may delay or refuse requests if we believe granting access will jeopardize confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed.
- You may be able to request deletion or erasure of your personal data in the following cases:
 - ☐ the personal data is no longer necessary in relation to the purposes for which it was collected and processed;
 - ☐ our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds;
 - ☐ your personal data has been unlawfully processed; or
 - ☐ your personal data must be erased to comply with a legal obligation to which we are subject.
- You may be able to restrict personal data processing in the following cases:
 - ☐ for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data;
 - ☐ your personal data have been unlawfully processed and you request restriction of processing instead of deletion;
 - ☐ your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or
 - ☐ for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us.

етични въпроси не е задължително.

15. На каква законова обосновка разчитате да обработвате лични данни?

Основаваме се на нашия законен интерес да обработваме Вашите лични данни във връзка с Горещата линия на PwC по етични въпроси. Обръщаме внимание, че когато разчитаме на законния си интерес да обработваме Вашите лични данни, сме преценили, че Вашите законни интереси и основни права не надделяват спрямо нашия интерес да обработваме личните Ви данни в конкретния случай.

Във връзка с Горещата линия на PwC по етични въпроси, законният ни интерес включва:

- законния интерес да позволим на хората да задават въпроси и да ни съобщават за сериозни нарушения по конфиденциален начин; и
- законния интерес за идентифициране, предотвратяване и справяне с нарушения на законите, нашия Етичен кодекс и нашите професионални стандарти.

Не възнамеряваме да обработваме чувствителни лични данни във връзка с Горещата линия на PwC по етични въпроси. Доколкото е необходимо да обработваме такива данни, условието за тяхното

обработване, което ще варира в зависимост от конкретния предмет на разследване, ще бъде една от следните хипотези по-долу:

- че е необходимо за целите на изпълнение на задълженията и упражняване на специфични права на PwC в областта на заетостта, социалното осигуряване и правото на социална защита, или
- че обработването е необходимо за установяване, упражняване или защита на правни искове, или
- че обработването е необходимо поради причини от съществен обществен интерес.

16. Колко дълго пазите личните ми данни?

Ние съхраняваме обработените от нас лични данни толкова дълго, е необходимо за целта, за която са били събрани. Нашият основен период на задържане на записи и други документални доказателства, създадени в Горещата линия на PwC по етични въпроси, е 10 години от приключването на разследването.

- You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us.
- You may have the right to lodge complaints about personal data handling with the Bulgarian Commission for Protection of Personal Data.
- For further information on your rights and how to complain to your local data protection regulator, please refer to the following website <https://www.cdpd.bg>.

19. Which other parties could handle my personal data?

a. Other PwC Member Firms

We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report.

b. Third Party Providers

We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems.

The third-party providers may use their own third party subcontractors that have access to personal data (sub-processors).

It is our policy to use only third-party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.

c. Other recipients of personal data

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and
- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

20. Transfers of Personal Data from the European Economic Area

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries outside the European Economic Area (EEA). Recipient countries may not have laws that provide specific protection for personal data.

17. Автоматизирано вземане на решения

Вашите лични данни няма да бъдат използвани за автоматизирано вземане на решения, включително профилиране, което поражда правни последици за Вас или по подобен начин значително Ви засяга.

18. Какви са правата ми във връзка с личните ми данни?

Независимо дали подавате сигнал или сте обект на такъв, ако държим или обработваме лични данни Ваши лични данни, може да имате следните права, както е разрешено от приложимите закони за защита на данните.

Можем да забавим или откажем заявките за упражняване на право, ако смятаме, че предоставянето на достъп ще застраши поверителността или ще подкопае способността ни да разследваме сигналите.

Можете да упражните правата си, описани по-долу.

- Можете да получите потвърждение дали обработваме Ваши лични данни, да получите достъп до Вашите лични данни, като получите и друга информация, включително защо обработваме Вашите данни и кои са получателите на Вашите лични данни.
- Възможно е да поискате поправка на Вашите лични данни, ако те са неточни,
- Възможно е да поискате изтриване на Вашите лични данни в следните случаи:
 - личните данни вече не са необходими във връзка с целите, за които са били събирани и обработвани;
 - правното основание за обработване на Вашите лични данни е законен интерес, преследвани от нас, като Вие възразявате срещу обработването и ние нямаме преимуществени законни основания да продължим с него;
 - Вашите лични данни са били незаконно обработени; или
 - Вашите лични данни трябва да бъдат изтрети, за да се съобразят с правно задължение, което сме длъжни да изпълним.
- Можете да ограничите обработването на Вашите лични данни в следните случаи:
 - за период, който ни позволява да проверим точността на Вашите

If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or
- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.

21. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

22. Contact points for questions and exercising legal rights

If you would like to exercise your legal rights or ask a question in relation to this privacy statement, please contact the Bulgarian Data Protection team via the following [form](#).

лични данни, в случай че сте оспорили точността им;

- Вашите лични данни са били незаконно обработвани и искате ограничаване на обработването вместо изтриване;
- Вашите лични данни вече не са необходими във връзка с целите, за които са били събрани и обработвани, но личните данни са Ви необходими за нуждите на установяване, упражняване или защита на правни искове; или
- за период, който ни позволява да проверим дали законните основания, на които се позоваваме, надделяват над Вашите интереси, когато сте възразили срещу обработването въз основа на това, че е необходимо с оглед задоволяване на легитимен интерес, идентифициран от нас.

- Можете да възразите срещу обработването на личните Ви данни, ако правното основание, въз основа на което ги обработваме е, че обработването е необходимо за легитимен интерес, преследван от нас.
- Имате право да подавате жалби относно обработването на Вашите лични данни Комисията за защита на личните данни в България.
- За допълнителна информация относно Вашите права и как да подадете жалба до местния регулатор за защита на данните, моля, вижте следния уебсайт <https://www.cdpd.bg>.

19. Кои други страни могат да обработват личните ми данни?

а. Други фирми от мрежата на PwC

Можем да споделяме личните Ви данни с други PwC дружества от мрежата на PwC, но само ако е строго необходимо във връзка с разследване по сигнал.

б. Доставчици/трети страни

Можем да разкриваме личните Ви данни на трети страни изпълнители, подизпълнители и / или техни дъщерни дружества и свързани лица. Доставчици предоставят на PwC мрежата услуги по администриране на ИТ системи.

	Доставчиците/трети страни могат да използват свои собствени подизпълнители, които имат достъп до лични данни (подизпълнители). Нашата политика е да използваме само доставчици/трети страни, които са длъжни да поддържат подходящи нива на сигурност и конфиденциалност, да обработват лични данни само според инструкциите на PwC и да прехвърлят същите задължения към своите подизпълнители. с. Други получатели на лични данни Можем също да разкрием лични данни на: - професионални съветници, например адвокатски кантори, при необходимост да установят, упражняват или защитават нашите законни права и да получим съвет; и правоприлагащи органи, държавни органи и регулаторни органи, както се изисква от и в съответствие с приложимите закони. 20. Трансфер на лични данни от Европейското икономическо пространство Ако обработваме Вашите лични данни, те могат да бъдат трансферирани извън държавата, в която се намирате, включително за съхранение. Това включва държави извън Европейското икономическо пространство (ЕИП). Страните получатели може да нямат закони, които да предоставят специфична защита на личните данни. Ако съберем Вашите лични данни в рамките на Европейското икономическо пространство, предаването извън Европейското икономическо пространство ще бъде само в следните случаи: - до получател в място, което осигурява адекватно ниво на защита на Вашите лични данни; и / или - съгласно споразумение, което удовлетворява изискванията на ЕС за предаване на лични данни към обработващи лични данни или администратори на лични данни извън ЕИП, като стандартни договорни клаузи, одобрени от Европейската комисия. 21. Деца Горещата линия на PwC по етични въпроси не е насочена и не трябва да се използва от лица под 18-годишна възраст. 22. Детайли за контакт относно въпроси и упражняване на законни права

	Ако искате да упражните законните си права или да зададете въпрос във връзка с тази декларация за поверителност, моля, свържете се с българския екип за защита на данните на адрес .

Cameroon

PwC Ethics Helpline - Frequently Asked Questions and Privacy Information

Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline.

The FAQs and Privacy Information Document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data.

This document was last updated in December 2020. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date.

FAQs

- Key terms used in these FAQs
- Who is responsible for the personal data I submit to the PwC Ethics Helpline?
- Who can use the PwC Ethics Helpline?
- How do I contact the PwC Ethics Helpline?
- What kinds of issues can I raise with the PwC Ethics Helpline?
- When should I use other reporting channels?
- What if the information I provide turns out to be incorrect?
- Can I make a report anonymously?
- If I submit a report, is my identity protected?
- What personal data do you collect and why?
- Do not submit sensitive personal data unless it's necessary and relevant
- Site usage data that is collected automatically
- What personal data do you record if I ask a question about PwC policies or standards?
- Must I provide personal data as a statutory or contractual requirement?
- What legal justification do you rely on to process personal data?
- For how long do you keep my personal data?
- What are my rights in connection with my personal data?
- Which other parties could handle my personal data?

PwC Ethics Helpline – Foire aux Questions et informations de confidentialité

Veillez-vous familiariser avec la FAQ avant de signaler volontairement à PwC Ethics Helpline.

La FAQ et le document d'informations sur la confidentialité expliquent quels éléments peuvent être signalés à PwC Ethics Helpline, comment les données personnelles soumises à la Helpline sont traitées et protégées, et les droits que vous pouvez exercer pour maîtriser vos données personnelles.

La dernière mise à jour de ce document date décembre 2020. Nous pourrions peut-être mettre à jour ce document à l'avenir. Si nous le faisons, nous changerons la dernière date mise à jour sur cette page. Le document modifié s'applique à partir de la dernière date de mise à jour.

FAQ

- Termes clés utilisés dans la FAQ
- Qui est responsable des données personnelles que je soumetts à PwC Ethics Helpline?
- Qui peut utiliser PwC Ethics Helpline?
- Comment contacter le service d'assistance en matière d'éthique de PwC?
- Quels types de problèmes puis-je soulever avec PwC Ethics Helpline?
- Quand dois-je utiliser d'autres canaux de rapport?
- Que faire si les informations que je fournis s'avèrent incorrectes?
- Puis-je effectuer un signalement de manière anonyme?
- Dans le cas d'un signalement, mon identité est-elle protégée?
- Quelles données personnelles collectez-vous et pourquoi?
- Ne soumettez pas de données personnelles sensibles à moins que cela ne soit nécessaire et pertinent
- Données d'utilisation du site collectées automatiquement
- Quelles données personnelles enregistrez-vous si je pose une question sur les politiques ou les normes de PwC?
- Dois-je fournir des données personnelles en tant qu'obligation légale ou contractuelle?
- Sur quelle base juridique vous appuyez-vous pour traiter les données personnelles?

- **Transfers of Personal Data from the European Economic Area**
- **Children**
- **Contact points for questions and exercising legal rights**

1. Key terms used in these FAQs

In these FAQs, we refer to information about you or information that identifies you as “**personal data**” or “**personal information**.” We use the term “**processing**” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to the PwC Ethics Helpline?

The data controller of personal data you provide to PwC Ethics Helpline is the PwC firm that is responsible for addressing or investigating the matter you have raised. This is usually the PwC firm where the incident took place or that is directly connected with the matter you have raised. A “data controller” has primary responsibility for ensuring that the handling of your personal data complies with data protection laws.

For a list of active client facing entities within the PwC network and countries and regions in which PwC member firms operate, see the links provided at the beginning of this PDF document.

In this document, “we,” “us” and “PwC” means the PwC firm that is responsible for addressing the matter raised and that is the data controller of your personal information.

3. Who can use the PwC Ethics Helpline?

PwC Ethics Helpline can be used by PwC workers (including PwC partners, directors, managers, employees, independent contractors, and contingent workers) and external stakeholders, such as business partners, clients, suppliers, and anyone who has interacted with PwC. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of the PwC Network as further specified below.

4. How do I contact the PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone and by Web.

PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24-hour access. NAVEX specialists will receive reports

- **Pendant combien de temps conservez-vous mes données personnelles?**
- **Quels sont mes droits en relation avec mes données personnelles?**
- **Quelles autres parties pourraient gérer mes données personnelles?**
- **Transferts de données personnelles depuis l'Espace économique européen**
- **Les enfants**
- **Points de contact pour les questions et l'exercice des droits légaux**

1. Termes clés utilisés dans ces FAQ

Dans ces FAQ, nous faisons référence à des informations vous concernant ou à des informations qui vous identifient en tant que «données personnelles» ou «informations personnelles». Nous utilisons le terme «traitement» pour décrire collectivement toute action ou opération impliquant des données personnelles, y compris leur collecte, stockage, organisation, analyse, examen, transfert et destruction.

2. Qui est responsable des données personnelles que je sou mets à PwC Ethics Helpline?

Le responsable du traitement des données personnelles que vous fournissez à PwC Ethics Helpline est la société PwC chargée de traiter ou d'enquêter sur la question que vous avez soulevée. Il s'agit généralement du cabinet PwC où l'incident a eu lieu ou qui est directement lié à la question que vous avez soulevée. Un «contrôleur de données» a la responsabilité principale de s'assurer que le traitement de vos données personnelles est conforme aux lois sur la protection des données.

Pour une liste des entités actives face aux clients au sein du réseau PwC et des pays et régions dans lesquels les sociétés membres de PwC opèrent, consultez les liens fournis au début de ce document PDF.

Dans ce document, les termes «nous» et «PwC» désignent la société PwC qui est responsable de traiter la question soulevée et du traitement de vos informations personnelles.

3. Qui peut utiliser PwC Ethics Helpline?

PwC Ethics Helpline peut être utilisé par les employés de PwC (y compris les associés de PwC, les directeurs, les managers, les employés, les prestataires indépendants et les collaborateurs intérimaires) et les parties prenantes externes, telles que les partenaires commerciaux, les clients, les fournisseurs et toute personne ayant interagi avec PwC. Ces personnes peuvent contacter volontairement PwC Ethics Helpline pour poser une question ou signaler un problème de



submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with the PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC's Global Code of Conduct; or (3) unethical conduct.

Asking a question about any PwC policy, standard, or PwC's Global Code of Conduct.

In certain countries, PwC may only accept reports relating to certain matters, such as financial, accounting, auditing, and bribery matters. If your concern pertains to a matter that under applicable legislation can't be reported to PwC Ethics Helpline, the report will not be dealt with by PwC Ethics Helpline and you will be advised to report the matter directly to your local manager, partner, ethics team, or HC representative, as appropriate.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don't feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue. Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

We encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

conformité concernant les activités du réseau PwC, comme indiqué ci-dessous.

4. Comment puis-je contacter le service d'assistance en matière d'éthique de PwC?

Il existe deux façons de contacter le service d'assistance en matière d'éthique de PwC: par téléphone et par Web.

PwC a passé un contrat avec un tiers indépendant, NAVEX, pour administrer la ligne d'assistance. L'outil offre un accès 24h / 24. Les spécialistes de NAVEX recevront les rapports soumis via le site Web ou par téléphone et achemineront les rapports aux représentants appropriés de PwC pour examen.

5. Quels types de problèmes puis-je soulever avec PwC Ethics Helpline?

PwC Ethics Helpline sert à:

Signaler toute conduite/comportement qui, selon vous, constitue une infraction grave: (1) violation de la loi ou de la réglementation; (2) violation d'une politique, d'une norme ou du code de conduite global de PwC; ou (3) une conduite contraire à l'éthique.

Poser une question sur toute politique, norme ou code de conduite de PwC.

Dans certains pays, PwC peut uniquement accepter des rapports concernant certaines questions, telles que les questions financières, comptables, d'audit et de corruption. Si votre préoccupation concerne une question qui, en vertu de la législation applicable, ne peut pas être signalée au service d'assistance en matière d'éthique de PwC, le rapport ne sera pas traité par le service d'assistance de PwC Ethics Helpline et il vous sera conseillé de signaler le problème directement à votre manager local, associé, votre équipe Ethics ou le responsable HC, suivant le cas.

6. Quand dois-je utiliser d'autres canaux de notification?

Demandez-vous si vous pouvez soulever efficacement la question avec quelqu'un directement chez PwC via les canaux existants. Si vous ne vous sentez pas à l'aise ou si vous ne savez pas à qui vous adresser, utilisez la PwC Ethics Helpline.

7. Que faire si les informations que je fournis s'avèrent incorrectes?

Sachez que les informations que vous soumettez peuvent entraîner des décisions qui affectent d'autres

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique. Note that, for the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

Your identity will be treated with the highest levels of confidentiality and will only be shared with people who need access to this to investigate the report or who are part of legal proceedings.

We will not disclose your identity to the alleged wrongdoer. Please note that the exceptional situation where we may be required to do this is if you acted maliciously or deliberately abused the process, the accused raises a claim, and we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary, as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data unless it's necessary and relevant

personnes. Par conséquent, vous devez soumettre des informations que vous pensez être vraies. En aucun cas, il n'y aura de représailles contre quiconque se présente de bonne foi à PwC Ethics Helpline même si des informations s'avèrent fausses par la suite.

Agir avec malveillance ou abuser de la ligne d'assistance éthique PwC Ethics Helpline ne sera jamais toléré et pourrait entraîner des mesures disciplinaires pouvant aller jusqu'au licenciement dans les cas appropriés.

8. Puis-je faire un rapport de manière anonyme?

Nous vous encourageons à vous identifier lorsque vous faites un rapport, car cela nous aidera à enquêter sur les faits et à vous protéger à long terme. Votre identité et les informations que vous fournissez seront traitées avec les plus hauts niveaux de confidentialité et ne seront divulguées qu'en fonction des besoins.

Si vous faites un rapport de manière anonyme, nous l'examinerons. Nous ne pouvons garantir un anonymat permanent car la nature du problème peut, sans faute de notre part, révéler naturellement par la suite l'identité des personnes impliquées. Cela pourrait se produire, par exemple, si le cas est particulièrement unique. Notez que, pour la majorité des reportages qui ont été soumis de manière anonyme, nous ne sommes pas en mesure de déchiffrer l'identité du rapporteur.

En fin de compte, nous vous demandons de nous fournir autant de détails que vous jugez nécessaires pour nous permettre d'enquêter sur les faits signalés.

9. Dans le cas d'un signalement, mon identité est-elle protégée?

Votre identité sera traitée avec le plus haut niveau de confidentialité et ne sera partagée qu'avec les personnes qui ont besoin d'y accéder pour enquêter sur le signalement ou qui font partie d'une procédure judiciaire.

Nous ne divulguons pas votre identité à l'auteur présumé. Veuillez noter que nous pouvons exceptionnellement être tenus de divulguer votre identité seulement si vous avez agi de manière malveillante, ou avez abusé délibérément du processus, l'auteur présumé pourra alors soulever une réclamation et nous devrons alors lui divulguer votre identité par la loi.

10. Quelles données personnelles collectez-vous et pourquoi?

We do not require submission of sensitive personal data through PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will promptly delete any sensitive personal data that is not necessary to investigate a concern.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third-party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

15. What legal justification do you rely on to process personal data?

The data protection laws of some jurisdictions require that we set out in this document our justification, based on law, for collecting and processing your personal data. We rely on our legitimate interests to process your personal data in connection with PwC Ethics Helpline. Please note that where we rely on our legitimate

Nous collectons les données personnelles que vous fournissez lors de la déclaration.

Cela peut être:

- Votre nom et votre relation avec PwC;
- Détails d'identification, fonction, coordonnées, comportement et autres données personnelles de la ou des personnes impliquées; et
- Détails d'identification, fonction, coordonnées et autres données personnelles des personnes qui ont connaissance des faits signalés.

Nous pouvons également collecter indirectement des données personnelles vous concernant. Ces informations peuvent être fournies par d'autres déclarants, superviseurs, personnes impliquées et autres personnes autorisées participant aux enquêtes.

Nous n'utilisons les données personnelles que dans la mesure nécessaire pour mener et conclure l'enquête sur les faits signalés. Nous pouvons également utiliser les données personnelles si nécessaire dans le cadre de procédures judiciaires connexes et pour respecter nos obligations légales (nous pouvons être tenus par la loi de signaler certaines questions aux autorités externes appropriées).

11. Ne soumettez pas de données personnelles sensibles à moins que cela ne soit nécessaire et pertinent

Nous n'exigeons pas la soumission de données personnelles sensibles via la PwC Ethics Helpline telles que les origines ethnique ou raciale, les convictions religieuses ou autres, les opinions politiques, le casier judiciaire, la santé physique ou mentale, l'appartenance à un syndicat, les données génétiques ou biométriques (lorsqu'elles sont utilisées pour identifier quelqu'un de manière unique) et l'orientation sexuelle ou le mode de vie. Cependant, nous pouvons recevoir des données personnelles sensibles parce que vous les fournissez dans le cadre d'un rapport. Nous n'utilisons les données personnelles que si nécessaire pour enquêter sur un rapport et nous supprimerons rapidement toutes les données personnelles sensibles qui ne sont pas nécessaires pour enquêter sur des faits.

12. Données d'utilisation du site collectées automatiquement

PwC Ethics Helpline, fourni par notre fournisseur tiers, NAVEX, collecte automatiquement certaines données sur les visites sur le site Web. Cela comprend l'adresse numérique de l'ordinateur (adresse IP), le type de navigateur, la langue du navigateur et la date et l'heure de votre demande. Ces données sont utilisées pour

interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests. In connection with PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. To the extent we need to do this, the legal basis for such processing is that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or that the processing is necessary for the establishment, exercise or defence of legal claims.

16. For how long do you keep my personal data?

We only keep personal data (i) for the period of time needed to investigate your report or (ii) as otherwise necessary in connection with disciplinary proceedings, legal proceedings (including appeals), or other investigation or inquiry.

If we determine that a report is unsubstantiated, we will securely delete the personal data associated with the unsubstantiated report as soon as practicable following this determination and in accordance with applicable law.

17. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed.

améliorer le fonctionnement de PwC Ethics Helpline et ne sont pas liées à vous personnellement. Pour plus d'informations, consultez la déclaration de confidentialité de NAVEX en bas de la page d'accueil de PwC Ethics Helpline.

13. Quelles données personnelles enregistrez-vous si je pose une question sur les politiques ou les normes de PwC?

Vous pouvez contacter PwC Ethics Helpline pour poser une question sur toute politique, norme ou code de conduite de PwC.

Nous utilisons les données personnelles (généralement le nom, la fonction et l'adresse e-mail) si nécessaire pour correspondre avec vous afin que nous puissions répondre à votre question. Nous ne conservons pas de dossiers qui attribuent des questions posées à des individus particuliers. L'exception à cette règle est, si la question concerne une violation présumée liée aux activités du réseau PwC, qui sera traitée comme décrit dans les autres sections de ce document.

14. Dois-je fournir des données personnelles en tant qu'obligation légale ou contractuelle?

La fourniture de données personnelles à PwC Ethics Helpline est volontaire et il n'y a aucune obligation légale ou contractuelle de fournir des données personnelles.

Il n'est pas obligatoire de contacter ou de signaler à PwC Ethics Helpline.

15. Sur quelle base juridique vous appuyez-vous pour traiter les données personnelles ?

Les lois sur la protection des données de certaines juridictions exigent que nous exposions dans ce document notre base juridique pour la collecte et le traitement de vos données personnelles.

Nous nous appuyons sur nos intérêts légitimes pour traiter vos données personnelles en relation avec PwC Ethics Helpline. Veuillez noter que lorsque nous nous appuyons sur nos intérêts légitimes pour traiter vos données personnelles, nous avons évalué que vos intérêts et droits fondamentaux ne l'emportent pas sur nos intérêts légitimes.

Dans le cadre de la PwC Ethics Helpline, ces intérêts légitimes sont les suivants :

- nos intérêts légitimes à permettre aux gens de poser des questions et de nous signaler des

- You may be able to request deletion or erasure of your personal data in the following cases: - the personal data is no longer necessary in relation to the purposes for which it was collected and processed; - our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds; - your personal data has been unlawfully processed; or - your personal data must be erased to comply with a legal obligation to which we are subject. - You may be able to restrict personal data processing in the following cases: - for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data; - your personal data have been unlawfully processed and you request restriction of processing instead of deletion; - your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or - for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us. - You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us. You may have the right to lodge complaints about personal data handling with your local data protection regulator. 18. Which other parties could handle my personal data? a. Other PwC Member Firms We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report.	- violations graves présumées de manière confidentielle; et - nos intérêts légitimes à identifier, prévenir et traiter les violations des lois, de notre code de conduite et de nos normes professionnelles. Nous n'avons pas l'intention de traiter des données personnelles sensibles en lien avec PwC Ethics Helpline. Dans la mesure où nous devons le faire, la base juridique d'un tel traitement est qu'il est nécessaire aux fins de l'exécution des obligations et de l'exercice des droits spécifiques de PwC dans le domaine du droit du travail, de la sécurité sociale et de la protection sociale, ou que le traitement est nécessaire à la constatation, à l'exercice ou à la défense de droits en justice. 16. Pendant combien de temps conservez-vous mes données personnelles? Nous conservons uniquement les données personnelles pendant la période de temps nécessaire pour enquêter sur votre rapport ou (ii) si cela est nécessaire dans le cadre de procédures disciplinaires, de procédures judiciaires (y compris les recours) ou d'autres enquêtes ou enquêtes. Si nous déterminons qu'un rapport n'est pas corroboré, nous supprimerons en toute sécurité les données personnelles associées au rapport non corroboré dès que possible après cette détermination et conformément à la loi applicable 17. Quels sont mes droits en relation avec mes données personnelles? Que vous fassiez un signalement ou fassiez l'objet d'un signalement, si nous détenons ou traitons des données personnelles vous concernant, vous pouvez disposer des droits suivants, conformément aux lois applicables en matière de protection des données. Nous pouvons retarder ou refuser des demandes si nous pensons que l'octroi de l'accès mettra en danger la confidentialité ou compromettra notre capacité à enquêter sur un problème signalé. Vous pouvez exercer les droits légaux énumérés ci-dessous. - Vous pouvez être en mesure d'obtenir une confirmation si nous traitons des données personnelles vous concernant, accéder à une copie de vos données personnelles et obtenir certaines autres informations, y compris pourquoi nous les traitons et les destinataires des données personnelles.

b. Third Party Providers

We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems. The third-party providers may use their own third party subcontractors that have access to personal data (sub-processors).

It is our policy to use only third-party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.

c. Other recipients of personal data

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and
- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

19. Transfers of Personal Data from the European Economic Area

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries outside the European Economic Area (EEA). Recipient countries may not have laws that provide specific protection for personal data.

If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or
- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.

Our approach if the United Kingdom exits the European Union or European Economic Area: we already apply, and will continue to apply, the controls described above if personal data collected within the United Kingdom is transferred outside the United Kingdom.

20. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

- Vous pouvez être en mesure de demander la rectification des données personnelles si elles sont inexactes ou incomplètes.
- Vous pouvez demander la suppression ou l'effacement de vos données personnelles dans les cas suivants :

- les données personnelles ne sont plus nécessaires au regard des finalités pour lesquelles elles ont été collectées et traitées;
- notre fondement juridique pour le traitement est que le traitement est nécessaire pour des intérêts légitimes que nous poursuivons, vous vous opposez au traitement et nous n'avons pas de motifs légitimes impérieux;
- vos données personnelles ont été traitées illégalement; ou
- vos données personnelles doivent être effacées pour respecter une obligation légale à laquelle nous sommes soumis.

- Vous pouvez restreindre le traitement des données personnelles dans les cas suivants:

- pendant une période nous permettant de vérifier l'exactitude des données personnelles lorsque vous avez contesté l'exactitude des données personnelles;
- vos données personnelles ont été traitées illégalement et vous demandez la restriction du traitement au lieu de la suppression;
- vos données personnelles ne sont plus nécessaires au regard des finalités pour lesquelles elles ont été collectées et traitées, mais vous avez besoin des données personnelles pour établir, exercer ou défendre des actions en justice; ou
- pendant une période nous permettant de vérifier si les motifs légitimes sur lesquels nous nous appuyons l'emportent sur vos intérêts lorsque vous vous êtes opposé au traitement, car il est nécessaire à la poursuite d'un intérêt légitime identifié par nous.

- Vous pouvez être en mesure de vous opposer au traitement de vos données personnelles si notre fondement juridique pour le traitement est que le traitement est nécessaire pour un intérêt légitime que nous poursuivons.

Vous pouvez avoir le droit de déposer des plaintes concernant le traitement des données personnelles

21. Contact points for questions and exercising legal rights

You can:

- submit a [request](#) if you wish to exercise a legal right in relation to your personal data; and/or
- submit an [enquiry](#) if you have a question about PwC's handling of your personal data.

auprès de votre régulateur local de protection des données.

18. Quelles autres parties pourraient gérer mes données personnelles?

a. Autres cabinets membres de PwC

Nous pouvons partager des données personnelles avec d'autres sociétés membres du réseau PwC, mais uniquement si cela est strictement nécessaire dans le cadre de l'enquête sur un rapport.

b. Fournisseurs tiers

Nous pouvons divulguer des données personnelles à des tiers, sous-traitants et/ou à leurs filiales et sociétés affiliées. Des tiers assistent le réseau PwC en fournissant et en administrant des systèmes informatiques.

Les prestataires tiers peuvent utiliser leurs propres sous-traitants tiers qui ont accès aux données personnelles (sous-traitants).

Notre politique est de n'utiliser que des fournisseurs tiers qui sont tenus de maintenir des niveaux appropriés de sécurité et de confidentialité, de traiter les données personnelles uniquement selon les instructions de PwC et de transférer ces mêmes obligations à leurs sous-traitants.

c. Autres destinataires de données personnelles

Nous pouvons également divulguer des données personnelles :

- A des conseillers professionnels, par exemple des cabinets d'avocats, si nécessaire pour établir, exercer ou défendre nos droits légaux et obtenir des conseils; et
- Aux forces de l'ordre, autorités gouvernementales et organismes de réglementation, conformément aux lois applicables.

19. Transferts de données personnelles depuis l'Espace économique européen

Si nous traitons vos données personnelles, vos données personnelles peuvent être transmises en dehors du pays où vous vous trouvez, y compris pour le stockage. Cela inclut les pays en dehors de l'Espace économique européen (EEE). Les pays destinataires peuvent ne pas

	avoir de lois prévoyant une protection spécifique pour les données personnelles. Si nous collectons vos données personnelles au sein de l'Espace économique européen, le transfert en dehors de l'Espace économique européen sera uniquement: • à un destinataire dans un lieu qui offre un niveau de protection adéquat pour vos données personnelles; et / ou • dans le cadre d'un accord qui satisfait aux exigences de l'UE pour le transfert de données à caractère personnel vers des sous-traitants ou des contrôleurs de données en dehors de l'EEE, telles que les clauses contractuelles types approuvées par la Commission européenne. Notre approche en cas de sortie du Royaume-Uni de l'Union européenne ou de l'Espace économique européen: nous appliquons déjà, et continuerons d'appliquer, les contrôles décrits ci-dessus si les données personnelles collectées au Royaume-Uni sont transférées hors du Royaume-Uni. 20. Enfants PwC Ethics Helpline n'est pas destiné, et ne devrait pas être utilisé par toute personne âgée de moins de 18 ans. 21. Points de contact pour les questions et l'exercice des droits légaux Vous pouvez: • Soumettre une demande si vous souhaitez exercer un droit sur vos données personnelles; et/ou • Soumettre une question si vous avez une question sur le traitement de vos données personnelles par PwC

Cape Verde

PwC Ethics Helpline Frequently Asked Questions and Privacy Information Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline. The FAQs and Privacy Information Document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data. This document was last updated in December 2020. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date. FAQs • Key terms used in these FAQs • Who is responsible for the personal data I submit to the PwC Ethics Helpline? • Who can use the PwC Ethics Helpline? • How do I contact the PwC Ethics Helpline? • What kinds of issues can I raise with the PwC Ethics Helpline? • When should I use other reporting channels? • What if the information I provide turns out to be incorrect? • Can I make a report anonymously? • If I submit a report, is my identity protected? • What personal data do you collect and why? • Do not submit sensitive personal data unless it's necessary and relevant • Site usage data that is collected automatically • What personal data do you record if I ask a question about PwC policies or standards? • Must I provide personal data as a statutory or contractual requirement? • What legal justification do you rely on to process personal data? • For how long do you keep my personal data? • What are my rights in connection with my personal data?	Perguntas Frequentes e Política de Privacidade da Linha de Ética da PwC Familiarize-se com as perguntas frequentes antes de fazer voluntariamente uma denúncia para a Linha de Ética da PwC. O documento de perguntas frequentes e informações de privacidade explica que situações podem ser relatadas à Linha de Ética da PwC, como quaisquer dados pessoais submetidos são tratados e protegidos e como pode exercer os seus direitos sobre os seus dados pessoais. Este documento foi atualizado pela última vez em Dezembro de 2020. Sempre que o documento for atualizado, a data da última atualização será também atualizada nesta página. O documento modificado aplica-se a partir da data da última atualização. Perguntas Frequentes • Termos-chave usados • Quem é o responsável pelos dados pessoais que submeto à Linha de Ética da PwC? • Quem pode usar a Linha de Ética da PwC? • Como posso aceder à Linha de Ética da PwC? • Em que situações devo usar a Linha de Ética da PwC? • Quando devo usar outros canais de reporte? • E se as informações que eu fornecer estiverem incorretas? • Posso fazer uma denúncia anonimamente? • Se eu fizer uma denúncia, a minha identidade está protegida? • Que dados pessoais são recolhidos e para que finalidade? • Não submeta dados pessoais confidenciais a menos que sejam necessários e relevantes • Dados recolhidos automaticamente pelo site • Que dados pessoais são recolhidos se eu contactar a Linha de Ética para obter informações sobre as políticas ou <i>standards</i> da PwC?

- Which other parties could handle my personal data?
- Transfers of Personal Data from the European Economic Area
- Children
- Contact points for questions and exercising legal rights

1. Key terms used in these FAQs

In these FAQs, we refer to information about you or information that identifies you as “**personal data**” or “**personal information**.” We use the term “**processing**” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to the PwC Ethics Helpline?

The data controller of personal data you provide to PwC Ethics Helpline is the PwC firm that is responsible for addressing or investigating the matter you have raised. This is usually the PwC firm where the incident took place or that is directly connected with the matter you have raised. A “data controller” has primary responsibility for ensuring that the handling of your personal data complies with data protection laws.

For a list of active client facing entities within the PwC network and countries and regions in which PwC member firms operate, see the links provided at the beginning of this PDF document.

In this document, “we,” “us” and “PwC” means the PwC firm that is responsible for addressing the matter raised and that is the data controller of your personal information.

3. Who can use the PwC Ethics Helpline?

PwC Ethics Helpline can be used by PwC workers (including PwC partners, directors, managers, employees, independent contractors, and contingent workers) and external stakeholders, such as business partners, clients, suppliers, and anyone who has interacted with PwC. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of the PwC Network as further specified below.

4. How do I contact the PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone and by Web.

PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24 hour access. NAVEX specialists will receive reports

- Existe um requisito legal ou contratual que me obrigue a fornecer dados pessoais?
- Qual é a legitimidade da PwC para processar os meus dados pessoais?
- Por quanto tempo os meus dados pessoais serão conservados?
- Quais são os meus direitos em relação aos meus dados pessoais?
- Que outras entidades poderão processar os meus dados pessoais?
- Transferências de dados pessoais do Espaço Econômico Europeu
- Crianças
- Contato para perguntas e exercício de direitos legais

1. Termos-chave usados

As informações que o identificam como pessoa individual ou que se referem a si são “**dados pessoais**”, ou “**informações pessoais**”. Usamos o termo “**processamento**” para descrever qualquer ação ou operação de tratamento de dados pessoais, incluindo sua recolha, armazenamento, organização, análise, revisão, transferência e destruição.

2. Quem é o Responsável pelo Tratamento dos dados pessoais que submeto à Linha de Ética da PwC?

O Responsável pelo Tratamento dos dados pessoais que submeto à Linha de Ética da PwC é a Firma da PwC responsável por tratar ou investigar o assunto que submeteu. Normalmente é a Firma da rede PwC onde ocorreu o incidente ou que está diretamente relacionada com o assunto reportado.

Um “Responsável pelo Tratamento” tem a responsabilidade de garantir que o tratamento de seus dados pessoais é feito em conformidade com as leis de proteção de dados. Para obter uma lista de todas as Firmas da rede da PwC e os países e regiões em que operam as firmas-membro da PwC, consulte os links fornecidos no início deste documento PDF.

Neste documento, “**nós**” e “**PwC**” significam a Firma PwC que é responsável por analisar a situação reportada e que é o Responsável pelo Tratamento dos seus dados e informações pessoais.

submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with the PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC's Global Code of Conduct; or (3) unethical conduct.

Asking a question about any PwC policy, standard, or PwC's Global Code of Conduct.

In certain countries, PwC may only accept reports relating to certain matters, such as financial, accounting, auditing, and bribery matters. If your concern pertains to a matter that under applicable legislation can't be reported to PwC Ethics Helpline, the report will not be dealt with by PwC Ethics Helpline and you will be advised to report the matter directly to your local manager, partner, ethics team, or HC representative, as appropriate.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don't feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue.

Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

We encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis. If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal

3. Quem pode usar Linha de Ética da PwC?

A Linha de Ética da PwC pode ser usada por funcionários da PwC (incluindo parceiros, diretores, gerentes, funcionários, prestadores de serviços e trabalhadores temporários da PwC) e qualquer parte interessada, como parceiros de negócios, clientes, fornecedores e qualquer pessoa que tenha interagido com a PwC. Essas pessoas podem voluntariamente entrar em contacto, através da Linha de Ética da PwC, para fazer perguntas ou relatar uma preocupação relacionada com o cumprimento de qualquer norma ou política de *compliance* aplicável à atividade da Rede PwC, conforme especificado abaixo.

4. Como posso aceder à Linha de Ética da PwC?

Há duas maneiras de aceder à Linha de Ética da PwC: por telefone e online (através do website).

A PwC contratou um fornecedor independente, NAVEX, para administrar a Linha de Ética. A ferramenta está disponível 24 horas por dia.

Os especialistas da NAVEX recebem as denúncias reportadas através do site ou por telefone e encaminham para os representantes apropriados da PwC para análise e revisão.

5. Em que situações devo usar a Linha de Ética da PwC?

A Linha de Ética da PwC serve para:

Relatar qualquer conduta que acredite ser considerada grave:

(1) violação de lei ou regulamento; (2) violação de uma política, norma ou Código de Conduta Global da PwC; ou (3) conduta antiética.

Fazer perguntas sobre qualquer política, padrão ou Código de Conduta Global da PwC.

Em Portugal, a PwC só pode aceitar denúncias relacionadas com determinados assuntos. Se a sua preocupação se refere a um assunto que, de acordo com a legislação aplicável, não pode ser reportado à Linha de Ética da PwC, será aconselhado a reportar o assunto diretamente ao responsável (Equipa de Ethics and Business Conduct, Recursos Humanos, ou Compliance Officer) conforme apropriado.

6. Quando devo usar outros canais de reporte?

Antes de reportar uma situação pela Linha de Ética,

the identities of people involved. This could happen, for example, if the case is particularly unique. Note that, for the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

Your identity will be treated with the highest levels of confidentiality and will only be shared with people who need access to this to investigate the report or who are part of legal proceedings.

We will not disclose your identity to the alleged wrongdoer. Please note that the exceptional situation where we may be required to do this is if you acted maliciously or deliberately abused the process, the accused raises a claim, and we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data unless it's necessary and relevant

We do not require submission of sensitive personal data through the PwC Ethics Helpline. Examples of this are

considere se pode efetivamente reportar o assunto diretamente a alguém na PwC por meio dos canais existentes. Se não se sentir confortável para fazer isso ou não souber com quem entrar em contato, use a Linha de Ética da PwC.

7. E se as informações que eu fornecer estiverem incorretas?

É importante ter em atenção que as informações que submeter podem resultar em decisões que afetam outras pessoas. Portanto, apenas deve enviar informações que acredita serem verdadeiras. Em nenhuma circunstância haverá qualquer represália contra qualquer pessoa que reporte uma preocupação ou suspeita à Linha de Ética da PwC de boa fé, mesmo que as informações posteriormente se revelem falsas ou incorrectas.

Agir maliciosamente ou usar a Linha de Ética da PwC para prejudicar outra pessoa nunca será tolerado e pode resultar na aplicação de sanções disciplinares, incluindo a cessação do contrato de trabalho.

8. Posso fazer uma denúncia anonimamente?

Encorajamos a identificação dos denunciantes, na medida em que facilitará a investigação da denúncia e proteger o denunciante a longo prazo. A identidade e as informações fornecidas pelo denunciante serão tratadas com absoluta confidencialidade e divulgadas estritamente com base na necessidade de conhecimento. Se fizer uma denúncia anónima poderá não ser possível garantir o anonimato durante toda a investigação, pois a natureza do assunto pode, por si e alheio à vontade da PwC, posteriormente revelar naturalmente a identidade das pessoas envolvidas. Isso pode acontecer, por exemplo, se o caso for particularmente único.

Note que, para a maioria das denúncias enviadas anonimamente, não podemos decifrar a identidade do denunciante. Por fim, pedimos que nos sejam forneça todos os detalhes que julgar necessários para que possamos investigar o assunto relatado.

9. Se eu fizer uma denúncia, a minha identidade está protegida?

A sua identidade será tratada com confidencialidade e apenas será partilhada com pessoas que necessitem de acesso a esta informação para investigar a situação ou no âmbito de eventuais processos judiciais. Não divulgaremos sua identidade ao alegado infrator, com exceção da situação em que se conclua que a sua

race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will promptly delete any sensitive personal data that is not necessary to investigate a concern.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact the PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to the PwC Ethics Helpline is not mandatory.

15. What legal justification do you rely on to process personal data?

The data protection laws of some jurisdictions require that we set out in this document our justification, based on law, for collecting and processing your personal data.

We rely on our legitimate interests to process your personal data in connection with the PwC Ethics Helpline. Please note that where we rely on our legitimate interests to process your personal data, we

denúncia foi de má-fé ou em que os meios de reporte tenham sido abusivamente utilizados.

10. Que categorias de dados pessoais são recolhidos e para que finalidade?

Recolhemos os seguintes dados pessoais para documentar a sua denúncia:

nome e relacionamento com a PwC;
detalhes de identificação, função, detalhes de contato, comportamento e outros dados pessoais da (s) pessoa (s) envolvida (s) na situação relatada;
e detalhes de identificação, função, detalhes de contato e outros dados pessoais de indivíduos que têm conhecimento da situação relatada.

No decurso da análise e investigação podem ainda ser recolhidos outros dados pessoais fornecidos por outros interlocutores, investigadores, participantes do caso e outras pessoas autorizadas envolvidas nas investigações. Usamos os dados pessoais somente quando necessário para conduzir e concluir a investigação da situação relatada. Também podemos usar os dados pessoais, se necessário, como parte de processos legais relacionados e para cumprir obrigações legais (sempre que as situações reportadas sejam de comunicação obrigatória a autoridades externas com competência inspectiva).

11. Não envie dados pessoais de categorias especiais ou sensíveis, a menos que seja necessário e relevante.

A Linha de Ética da PwC não recolhe categorias especiais de dados. Exemplos dessas categorias especiais são raça ou origem étnica, religião ou outras crenças, opiniões políticas, antecedentes criminais, saúde física ou mental, filiação sindical, dados genéticos ou biométricos (quando usados para identificar alguém de forma única) e vida ou orientação sexual. No entanto, esses dados podem ser transmitidos no contexto dos factos reportados através da Linha de Ética da PwC. Esses dados pessoais serão utilizados apenas para a finalidade da análise de uma denúncia e quaisquer dados pessoais sensíveis que não sejam necessários para essa finalidade serão eliminados.

12. Dados recolhidos automaticamente pelo site

O website PwC Ethics Helpline, fornecido pela NAVEX, recolhe automaticamente certos dados das visitas ao site. Isso inclui o endereço do protocolo da Internet, o tipo de navegador, o idioma do navegador e a data e hora de acesso. Esses dados são usados para melhorar a

have evaluated that your interests and fundamental rights do not override our legitimate interests.

In connection with PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. To the extent we need to do this, the legal basis for such processing is that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or that the processing is necessary for the establishment, exercise or defence of legal claims.

16. For how long do you keep my personal data?

We only keep personal data (i) for the period of time needed to investigate your report or (ii) as otherwise necessary in connection with disciplinary proceedings, legal proceedings (including appeals), or other investigation or inquiry.

If we determine that a report is unsubstantiated, we will securely delete the personal data associated with the unsubstantiated report as soon as practicable following this determination and in accordance with applicable law.

17. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.

operação da Linha de Ética da PwC e não identificam pessoalmente o utilizador. Para obter mais informações, consulte a declaração de privacidade da NAVEX na parte inferior da página inicial da Linha de Ética da PwC.

13. Que dados pessoais são recolhidos se eu contactar a Linha de Ética para obter informações sobre as políticas ou *standards* da PwC?

Se entrar em contacto com a Linha de Ética da PwC para fazer perguntas sobre qualquer política, *Standard* ou sobre o Código de Conduta Global da PwC, serão recolhidos dados pessoais (normalmente nome, cargo e endereço de e-mail) conforme necessário para o podermos contactar e responder às questões colocadas. Não serão mantidos registos das questões levantadas a pessoas específicas, exceto se o assunto for uma suspeita de violação relacionada com a atividade da Network PwC, que será tratada conforme descrito nas outras seções deste documento.

14. Existe um requisito legal ou contratual que me obrigue a fornecer dados pessoais?

O fornecimento de dados pessoais à Linha de Ética da PwC é voluntário e não há nenhuma exigência legal ou contratual que imponha essa obrigação. Tal como não é obrigatório entrar em contato ou comunicar através da Linha de Ética da PwC.

15. Qual é a legitimidade da PwC para processar os meus dados pessoais?

São vários os fundamentos de legitimidade para o processamento de dados pessoais previstos na legislação aplicável à protecção de dados pessoais. A PwC avaliou os seus interesses e direitos fundamentais e os interesses legítimos por si prosseguidos e fundamenta o processamento dos dados pessoais inerente à Linha de Ética, em interesses legítimos prosseguidos pela PwC, na medida em que os seus interesses e direitos fundamentais não exigem uma protecção especial que deva prevalecer sobre os interesses legítimos da atividade da PwC.

Esses interesses legítimos são:

- permitir que as pessoas façam perguntas e relatem suspeitas de violações graves de forma confidencial;
- identificar, prevenir e agir sobre situações de incumprimento ou violação de requisitos legais e

- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed. - You may be able to request deletion or erasure of your personal data in the following cases: ☐ the personal data is no longer necessary in relation to the purposes for which it was collected and processed; ☐ our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds; ☐ your personal data has been unlawfully processed; or ☐ your personal data must be erased to comply with a legal obligation to which we are subject. - You may be able to restrict personal data processing in the following cases: ☐ for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data; ☐ your personal data have been unlawfully processed and you request restriction of processing instead of deletion; ☐ your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or ☐ for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit	regulatórios, do Código de Conduta e dos nossos padrões profissionais. A finalidade da Linha de Ética da PwC não é o processamento de dados pessoais confidenciais ou sensíveis. Na medida em que tal processamento é necessário, a base legal para tal processamento é que ele é necessário para os fins de cumprimento das obrigações e do exercício de direitos específicos da PwC nos domínios da legislação laboral e de proteção social, ou em que o processamento é necessário para o estabelecimento, exercício ou defesa de direitos no foro judicial. 16. Por quanto tempo os meus dados pessoais serão conservados? Os dados pessoais serão conservados (i) pelo período de tempo necessário para investigar a situação objecto de denúncia ou (ii) conforme necessário em conexão com procedimentos disciplinares, procedimentos legais (incluindo recursos) ou outra investigação ou inquérito. Se determinarmos que uma denúncia não tem fundamento, os dados pessoais associados serão eliminados com segurança, assim que possível após esta determinação e de acordo com a lei aplicável. 17. Quais são os meus direitos em relação aos meus dados pessoais? Independentemente de ser Denunciante, Denunciado ou Participante, nos termos da legislação de proteção de dados, os seus direitos são os abaixo referidos. Não obstante, o exercício dos seus direitos sobre os seus dados pessoais poderá ser condicionado consoante seja Denunciante, Denunciado ou Participante, caso assim seja determinado por lei especial aplicável à situação objecto de investigação. A PwC poderá atrasar ou recusar solicitações se entender que a concessão de acesso prejudicará a confidencialidade ou prejudicará nossa capacidade de investigar uma situação relatada. Tem direito a: ☐ obter confirmação sobre se processamos os seus dados pessoais, obter uma cópia dos seus dados pessoais e outras informações, incluindo o motivo pelo qual os processamos e os destinatários dos dados pessoais.

of a legitimate interest identified by us. - You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us. You may have the right to lodge complaints about personal data handling with your local data protection regulator. 18. Which other parties could handle my personal data? a. Other PwC Member Firms We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report. b. Third Party Providers We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems. The third party providers may use their own third party subcontractors that have access to personal data (sub-processors). It is our policy to use only third party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors. c. Other recipients of personal data We may also disclose personal data to: - professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and - law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws. 19. Transfers of Personal Data from the European Economic Area	☐ solicitar a retificação de dados pessoais se estiverem incorretos e/ou incompletos. ☐ solicitar a eliminação ou o apagamento de seus dados pessoais nos seguintes casos: quando o processamento não é necessário em relação aos fins para os quais foram recolhidos e processados; quando os seus direitos fundamentais devam prevalecer sobre os interesses legítimos prosseguidos pela PwC; se os seus dados pessoais forem processados ilegalmente; ou para cumprir uma obrigação legal a que a PwC esteja vinculado. - Poderá ainda limitar o processamento de dados pessoais nos seguintes casos: ☐ pelo período necessário a verificar a exatidão dos seus dados pessoais quando esta tenha sido por si contestada; ☐ em alternativa à eliminação, caso os seus dados pessoais tenham sido ilegitimamente processados; ☐ quando os seus dados pessoais já não são necessários para as finalidades para as quais foram recolhidos e processados, mas são necessários para estabelecer, exercer ou defender direitos em ações judiciais; ☐ pelo período necessário a verificar se os motivos legítimos invocados pela PwC prevalecem sobre os seus interesses, quando estes tenham sido contestados como necessários para a prossecução de um interesse legítimo para o processamento. - Pode contestar o processamento de seus dados pessoais com base na prossecução de um interesse legítimo da PwC.

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries outside the European Economic Area (EEA). Recipient countries may not have laws that provide specific protection for personal data.

If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or
- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.

Our approach if the United Kingdom exits the European Union or European Economic Area: we already apply, and will continue to apply, the controls described above if personal data collected within the United Kingdom is transferred outside the United Kingdom.

20. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

21. Contact points for questions and exercising legal rights

You can:

- submit a [request](#) if you wish to exercise a legal right in relation to your personal data; and/or
- submit an [enquiry](#) if you have a question about PwC's handling of your personal data.

- Tem o direito de apresentar reclamações sobre o manuseio de dados pessoais junto da Comissão Nacional de Protecção de Dados.

18. Que outras entidades poderão processar os meus dados pessoais?

a. Outras firmas membro da PwC

Podemos partilhar dados pessoais com outras firmas da rede PwC, mas apenas se for estritamente necessário no contexto da investigação de uma denúncia.

b. Fornecedores

Podemos divulgar dados pessoais a terceiros contratados (Subcontratantes), subcontratados e/ou suas subsidiárias na medida em que prestam serviços de administração de sistemas de TI. Por sua vez os fornecedores da PwC podem recorrer a subcontratados que têm acesso aos dados pessoais (Subcontratantes ulteriores). A PwC apenas recorre a fornecedores que demonstrem cumprir e se obrigam ao cumprimento de elevados níveis de segurança e confidencialidade para processar dados pessoais de acordo com instruções da PwC, vinculando os subcontratantes ulteriores ao cumprimento das mesmas obrigações.

c. Outros destinatários de dados pessoais

Também podemos divulgar dados pessoais a:

- consultores e advogados, conforme necessário para estabelecer, exercer ou defender os nossos direitos legais e para obter aconselhamento;
- autoridades judiciais, governamentais e reguladores, conforme exigido e de acordo com as leis aplicáveis.

19. Transferências de dados pessoais para fora do Espaço Económico Europeu

Os seus dados pessoais podem ser transmitidos para fora do país onde está localizado, incluindo para armazenamento. Isso inclui países fora do Espaço Económico Europeu (EEE). Os países destinatários podem não ter leis que forneçam proteção específica para dados pessoais.

Os dados pessoais recolhidos dentro do EEE apenas serão transferidos para um destinatário em um País que

	forneça um nível adequado de proteção para seus dados pessoais; e / ou ao abrigo de um acordo que satisfaça os requisitos da UE para a transferência de dados pessoais para subcontratantes ou responsáveis pelo tratamento de dados fora do EEE, como as cláusulas contratuais padrão aprovadas pela Comissão Europeia. 20. Crianças A Linha de Ética da PwC não é dirigida a, e não deve ser usada por qualquer pessoa com idade inferior a 18 anos. 21. Contatos para questões e exercício de direitos legais relativamente aos seus dados pessoais. Para exercer os seus direitos em relação aos seus dados pessoais ou colocar alguma questão sobre o tratamento de seus dados pessoais pela PwC por favor envie um e-mail para pt_pwceh_data_protection@pwc.com

Chad

PwC Ethics Helpline - Frequently Asked Questions and Privacy Information	PwC Ethics Helpline – Foire aux Questions et informations de confidentialité
Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline. The FAQs and Privacy Information Document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data. This document was last updated in December 2020. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date. FAQs • Key terms used in these FAQs • Who is responsible for the personal data I submit to the PwC Ethics Helpline? • Who can use the PwC Ethics Helpline? • How do I contact the PwC Ethics Helpline? • What kinds of issues can I raise with the PwC Ethics Helpline? • When should I use other reporting channels? • What if the information I provide turns out to be incorrect? • Can I make a report anonymously? • If I submit a report, is my identity protected? • What personal data do you collect and why? • Do not submit sensitive personal data unless it's necessary and relevant • Site usage data that is collected automatically • What personal data do you record if I ask a question about PwC policies or standards? • Must I provide personal data as a statutory or contractual requirement? • What legal justification do you rely on to process personal data? • For how long do you keep my personal data? • What are my rights in connection with my personal data? • Which other parties could handle my personal data?	Veillez-vous familiariser avec la FAQ avant de signaler volontairement à PwC Ethics Helpline. La FAQ et le document d'informations sur la confidentialité expliquent quels éléments peuvent être signalés à PwC Ethics Helpline, comment les données personnelles soumises à la Helpline sont traitées et protégées, et les droits que vous pouvez exercer pour maîtriser vos données personnelles. La dernière mise à jour de ce document date décembre 2020. Nous pourrions peut-être mettre à jour ce document à l'avenir. Si nous le faisons, nous changerons la dernière date mise à jour sur cette page. Le document modifié s'applique à partir de la dernière date de mise à jour. FAQ • Termes clés utilisés dans la FAQ • Qui est responsable des données personnelles que je soumetts à PwC Ethics Helpline? • Qui peut utiliser PwC Ethics Helpline? • Comment contacter le service d'assistance en matière d'éthique de PwC? • Quels types de problèmes puis-je soulever avec PwC Ethics Helpline? • Quand dois-je utiliser d'autres canaux de rapport? • Que faire si les informations que je fournis s'avèrent incorrectes? • Puis-je effectuer un signalement de manière anonyme? • Dans le cas d'un signalement, mon identité est-elle protégée? • Quelles données personnelles collectez-vous et pourquoi? • Ne soumettez pas de données personnelles sensibles à moins que cela ne soit nécessaire et pertinent • Données d'utilisation du site collectées automatiquement • Quelles données personnelles enregistrez-vous si je pose une question sur les politiques ou les normes de PwC? • Dois-je fournir des données personnelles en tant qu'obligation légale ou contractuelle? • Sur quelle base juridique vous appuyez-vous pour traiter les données personnelles?

- **Transfers of Personal Data from the European Economic Area**
- **Children**
- **Contact points for questions and exercising legal rights**

1. Key terms used in these FAQs

In these FAQs, we refer to information about you or information that identifies you as “**personal data**” or “**personal information**.” We use the term “**processing**” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to the PwC Ethics Helpline?

The data controller of personal data you provide to PwC Ethics Helpline is the PwC firm that is responsible for addressing or investigating the matter you have raised. This is usually the PwC firm where the incident took place or that is directly connected with the matter you have raised. A “data controller” has primary responsibility for ensuring that the handling of your personal data complies with data protection laws.

For a list of active client facing entities within the PwC network and countries and regions in which PwC member firms operate, see the links provided at the beginning of this PDF document.

In this document, “we,” “us” and “PwC” means the PwC firm that is responsible for addressing the matter raised and that is the data controller of your personal information.

3. Who can use the PwC Ethics Helpline?

PwC Ethics Helpline can be used by PwC workers (including PwC partners, directors, managers, employees, independent contractors, and contingent workers) and external stakeholders, such as business partners, clients, suppliers, and anyone who has interacted with PwC. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of the PwC Network as further specified below.

4. How do I contact the PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone and by Web.

PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24-hour access. NAVEX specialists will receive reports

- **Pendant combien de temps conservez-vous mes données personnelles?**
- **Quels sont mes droits en relation avec mes données personnelles?**
- **Quelles autres parties pourraient gérer mes données personnelles?**
- **Transferts de données personnelles depuis l'Espace économique européen**
- **Les enfants**
- **Points de contact pour les questions et l'exercice des droits légaux**

1. Termes clés utilisés dans ces FAQ

Dans ces FAQ, nous faisons référence à des informations vous concernant ou à des informations qui vous identifient en tant que «données personnelles» ou «informations personnelles». Nous utilisons le terme «traitement» pour décrire collectivement toute action ou opération impliquant des données personnelles, y compris leur collecte, stockage, organisation, analyse, examen, transfert et destruction.

2. Qui est responsable des données personnelles que je soumetts à PwC Ethics Helpline?

Le responsable du traitement des données personnelles que vous fournissez à PwC Ethics Helpline est la société PwC chargée de traiter ou d'enquêter sur la question que vous avez soulevée. Il s'agit généralement du cabinet PwC où l'incident a eu lieu ou qui est directement lié à la question que vous avez soulevée. Un «contrôleur de données» a la responsabilité principale de s'assurer que le traitement de vos données personnelles est conforme aux lois sur la protection des données.

Pour une liste des entités actives face aux clients au sein du réseau PwC et des pays et régions dans lesquels les sociétés membres de PwC opèrent, consultez les liens fournis au début de ce document PDF.

Dans ce document, les termes «nous» et «PwC» désignent la société PwC qui est responsable de traiter la question soulevée et du traitement de vos informations personnelles.

3. Qui peut utiliser PwC Ethics Helpline?

PwC Ethics Helpline peut être utilisé par les employés de PwC (y compris les associés de PwC, les directeurs, les managers, les employés, les prestataires indépendants et les collaborateurs intérimaires) et les parties prenantes externes, telles que les partenaires commerciaux, les clients, les fournisseurs et toute personne ayant interagi avec PwC. Ces personnes peuvent contacter volontairement PwC Ethics Helpline pour poser une question ou signaler un problème de



submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with the PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC's Global Code of Conduct; or (3) unethical conduct.

Asking a question about any PwC policy, standard, or PwC's Global Code of Conduct.

In certain countries, PwC may only accept reports relating to certain matters, such as financial, accounting, auditing, and bribery matters. If your concern pertains to a matter that under applicable legislation can't be reported to PwC Ethics Helpline, the report will not be dealt with by PwC Ethics Helpline and you will be advised to report the matter directly to your local manager, partner, ethics team, or HC representative, as appropriate.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don't feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue. Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

We encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

conformité concernant les activités du réseau PwC, comme indiqué ci-dessous.

4. Comment puis-je contacter le service d'assistance en matière d'éthique de PwC?

Il existe deux façons de contacter le service d'assistance en matière d'éthique de PwC: par téléphone et par Web.

PwC a passé un contrat avec un tiers indépendant, NAVEX, pour administrer la ligne d'assistance. L'outil offre un accès 24h / 24. Les spécialistes de NAVEX recevront les rapports soumis via le site Web ou par téléphone et achemineront les rapports aux représentants appropriés de PwC pour examen.

5. Quels types de problèmes puis-je soulever avec PwC Ethics Helpline?

PwC Ethics Helpline sert à:

Signaler toute conduite/comportement qui, selon vous, constitue une infraction grave: (1) violation de la loi ou de la réglementation; (2) violation d'une politique, d'une norme ou du code de conduite global de PwC; ou (3) une conduite contraire à l'éthique.

Poser une question sur toute politique, norme ou code de conduite de PwC.

Dans certains pays, PwC peut uniquement accepter des rapports concernant certaines questions, telles que les questions financières, comptables, d'audit et de corruption. Si votre préoccupation concerne une question qui, en vertu de la législation applicable, ne peut pas être signalée au service d'assistance en matière d'éthique de PwC, le rapport ne sera pas traité par le service d'assistance de PwC Ethics Helpline et il vous sera conseillé de signaler le problème directement à votre manager local, associé, votre équipe Ethics ou le responsable HC, suivant le cas.

6. Quand dois-je utiliser d'autres canaux de notification?

Demandez-vous si vous pouvez soulever efficacement la question avec quelqu'un directement chez PwC via les canaux existants. Si vous ne vous sentez pas à l'aise ou si vous ne savez pas à qui vous adresser, utilisez la PwC Ethics Helpline.

7. Que faire si les informations que je fournis s'avèrent incorrectes?

Sachez que les informations que vous soumettez peuvent entraîner des décisions qui affectent d'autres

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique. Note that, for the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

Your identity will be treated with the highest levels of confidentiality and will only be shared with people who need access to this to investigate the report or who are part of legal proceedings.

We will not disclose your identity to the alleged wrongdoer. Please note that the exceptional situation where we may be required to do this is if you acted maliciously or deliberately abused the process, the accused raises a claim, and we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary, as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data unless it's necessary and relevant

personnes. Par conséquent, vous devez soumettre des informations que vous pensez être vraies. En aucun cas, il n'y aura de représailles contre quiconque se présente de bonne foi à PwC Ethics Helpline même si des informations s'avèrent fausses par la suite.

Agir avec malveillance ou abuser de la ligne d'assistance éthique PwC Ethics Helpline ne sera jamais toléré et pourrait entraîner des mesures disciplinaires pouvant aller jusqu'au licenciement dans les cas appropriés.

8. Puis-je faire un rapport de manière anonyme?

Nous vous encourageons à vous identifier lorsque vous faites un rapport, car cela nous aidera à enquêter sur les faits et à vous protéger à long terme. Votre identité et les informations que vous fournissez seront traitées avec les plus hauts niveaux de confidentialité et ne seront divulguées qu'en fonction des besoins.

Si vous faites un rapport de manière anonyme, nous l'examinerons. Nous ne pouvons garantir un anonymat permanent car la nature du problème peut, sans faute de notre part, révéler naturellement par la suite l'identité des personnes impliquées. Cela pourrait se produire, par exemple, si le cas est particulièrement unique. Notez que, pour la majorité des reportages qui ont été soumis de manière anonyme, nous ne sommes pas en mesure de déchiffrer l'identité du rapporteur.

En fin de compte, nous vous demandons de nous fournir autant de détails que vous jugez nécessaires pour nous permettre d'enquêter sur les faits signalés.

9. Dans le cas d'un signalement, mon identité est-elle protégée?

Votre identité sera traitée avec le plus haut niveau de confidentialité et ne sera partagée qu'avec les personnes qui ont besoin d'y accéder pour enquêter sur le signalement ou qui font partie d'une procédure judiciaire.

Nous ne divulguons pas votre identité à l'auteur présumé. Veuillez noter que nous pouvons exceptionnellement être tenus de divulguer votre identité seulement si vous avez agi de manière malveillante, ou avez abusé délibérément du processus, l'auteur présumé pourra alors soulever une réclamation et nous devons alors lui divulguer votre identité par la loi.

10. Quelles données personnelles collectez-vous et pourquoi?

We do not require submission of sensitive personal data through PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will promptly delete any sensitive personal data that is not necessary to investigate a concern.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third-party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

15. What legal justification do you rely on to process personal data?

The data protection laws of some jurisdictions require that we set out in this document our justification, based on law, for collecting and processing your personal data. We rely on our legitimate interests to process your personal data in connection with PwC Ethics Helpline. Please note that where we rely on our legitimate

Nous collectons les données personnelles que vous fournissez lors de la déclaration.

Cela peut être:

- Votre nom et votre relation avec PwC;
- Détails d'identification, fonction, coordonnées, comportement et autres données personnelles de la ou des personnes impliquées; et
- Détails d'identification, fonction, coordonnées et autres données personnelles des personnes qui ont connaissance des faits signalés.

Nous pouvons également collecter indirectement des données personnelles vous concernant. Ces informations peuvent être fournies par d'autres déclarants, superviseurs, personnes impliquées et autres personnes autorisées participant aux enquêtes.

Nous n'utilisons les données personnelles que dans la mesure nécessaire pour mener et conclure l'enquête sur les faits signalés. Nous pouvons également utiliser les données personnelles si nécessaire dans le cadre de procédures judiciaires connexes et pour respecter nos obligations légales (nous pouvons être tenus par la loi de signaler certaines questions aux autorités externes appropriées).

11. Ne soumettez pas de données personnelles sensibles à moins que cela ne soit nécessaire et pertinent

Nous n'exigeons pas la soumission de données personnelles sensibles via la PwC Ethics Helpline telles que les origines ethnique ou raciale, les convictions religieuses ou autres, les opinions politiques, le casier judiciaire, la santé physique ou mentale, l'appartenance à un syndicat, les données génétiques ou biométriques (lorsqu'elles sont utilisées pour identifier quelqu'un de manière unique) et l'orientation sexuelle ou le mode de vie. Cependant, nous pouvons recevoir des données personnelles sensibles parce que vous les fournissez dans le cadre d'un rapport. Nous n'utilisons les données personnelles que si nécessaire pour enquêter sur un rapport et nous supprimerons rapidement toutes les données personnelles sensibles qui ne sont pas nécessaires pour enquêter sur des faits.

12. Données d'utilisation du site collectées automatiquement

PwC Ethics Helpline, fourni par notre fournisseur tiers, NAVEX, collecte automatiquement certaines données sur les visites sur le site Web. Cela comprend l'adresse numérique de l'ordinateur (adresse IP), le type de navigateur, la langue du navigateur et la date et l'heure de votre demande. Ces données sont utilisées pour

interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests. In connection with PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. To the extent we need to do this, the legal basis for such processing is that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or that the processing is necessary for the establishment, exercise or defence of legal claims.

16. For how long do you keep my personal data?

We only keep personal data (i) for the period of time needed to investigate your report or (ii) as otherwise necessary in connection with disciplinary proceedings, legal proceedings (including appeals), or other investigation or inquiry.

If we determine that a report is unsubstantiated, we will securely delete the personal data associated with the unsubstantiated report as soon as practicable following this determination and in accordance with applicable law.

17. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed.

améliorer le fonctionnement de PwC Ethics Helpline et ne sont pas liées à vous personnellement. Pour plus d'informations, consultez la déclaration de confidentialité de NAVEX en bas de la page d'accueil de PwC Ethics Helpline.

13. Quelles données personnelles enregistrez-vous si je pose une question sur les politiques ou les normes de PwC?

Vous pouvez contacter PwC Ethics Helpline pour poser une question sur toute politique, norme ou code de conduite de PwC.

Nous utilisons les données personnelles (généralement le nom, la fonction et l'adresse e-mail) si nécessaire pour correspondre avec vous afin que nous puissions répondre à votre question. Nous ne conservons pas de dossiers qui attribuent des questions posées à des individus particuliers. L'exception à cette règle est, si la question concerne une violation présumée liée aux activités du réseau PwC, qui sera traitée comme décrit dans les autres sections de ce document.

14. Dois-je fournir des données personnelles en tant qu'obligation légale ou contractuelle?

La fourniture de données personnelles à PwC Ethics Helpline est volontaire et il n'y a aucune obligation légale ou contractuelle de fournir des données personnelles.

Il n'est pas obligatoire de contacter ou de signaler à PwC Ethics Helpline.

15. Sur quelle base juridique vous appuyez-vous pour traiter les données personnelles ?

Les lois sur la protection des données de certaines juridictions exigent que nous exposions dans ce document notre base juridique pour la collecte et le traitement de vos données personnelles.

Nous nous appuyons sur nos intérêts légitimes pour traiter vos données personnelles en relation avec PwC Ethics Helpline. Veuillez noter que lorsque nous nous appuyons sur nos intérêts légitimes pour traiter vos données personnelles, nous avons évalué que vos intérêts et droits fondamentaux ne l'emportent pas sur nos intérêts légitimes.

Dans le cadre de la PwC Ethics Helpline, ces intérêts légitimes sont les suivants :

- nos intérêts légitimes à permettre aux gens de poser des questions et de nous signaler des

- You may be able to request deletion or erasure of your personal data in the following cases: - the personal data is no longer necessary in relation to the purposes for which it was collected and processed; - our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds; - your personal data has been unlawfully processed; or - your personal data must be erased to comply with a legal obligation to which we are subject. - You may be able to restrict personal data processing in the following cases: - for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data; - your personal data have been unlawfully processed and you request restriction of processing instead of deletion; - your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or - for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us. - You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us. You may have the right to lodge complaints about personal data handling with your local data protection regulator. 18. Which other parties could handle my personal data? a. Other PwC Member Firms We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report.	- violations graves présumées de manière confidentielle; et - nos intérêts légitimes à identifier, prévenir et traiter les violations des lois, de notre code de conduite et de nos normes professionnelles. Nous n'avons pas l'intention de traiter des données personnelles sensibles en lien avec PwC Ethics Helpline. Dans la mesure où nous devons le faire, la base juridique d'un tel traitement est qu'il est nécessaire aux fins de l'exécution des obligations et de l'exercice des droits spécifiques de PwC dans le domaine du droit du travail, de la sécurité sociale et de la protection sociale, ou que le traitement est nécessaire à la constatation, à l'exercice ou à la défense de droits en justice. 16. Pendant combien de temps conservez-vous mes données personnelles? Nous conservons uniquement les données personnelles pendant la période de temps nécessaire pour enquêter sur votre rapport ou (ii) si cela est nécessaire dans le cadre de procédures disciplinaires, de procédures judiciaires (y compris les recours) ou d'autres enquêtes ou enquêtes. Si nous déterminons qu'un rapport n'est pas corroboré, nous supprimerons en toute sécurité les données personnelles associées au rapport non corroboré dès que possible après cette détermination et conformément à la loi applicable 17. Quels sont mes droits en relation avec mes données personnelles? Que vous fassiez un signalement ou fassiez l'objet d'un signalement, si nous détenons ou traitons des données personnelles vous concernant, vous pouvez disposer des droits suivants, conformément aux lois applicables en matière de protection des données. Nous pouvons retarder ou refuser des demandes si nous pensons que l'octroi de l'accès mettra en danger la confidentialité ou compromettra notre capacité à enquêter sur un problème signalé. Vous pouvez exercer les droits légaux énumérés ci-dessous. - Vous pouvez être en mesure d'obtenir une confirmation si nous traitons des données personnelles vous concernant, accéder à une copie de vos données personnelles et obtenir certaines autres informations, y compris pourquoi nous les traitons et les destinataires des données personnelles.

b. Third Party Providers

We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems. The third-party providers may use their own third party subcontractors that have access to personal data (sub-processors).

It is our policy to use only third-party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.

c. Other recipients of personal data

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and
- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

19. Transfers of Personal Data from the European Economic Area

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries outside the European Economic Area (EEA). Recipient countries may not have laws that provide specific protection for personal data.

If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or
- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.

Our approach if the United Kingdom exits the European Union or European Economic Area: we already apply, and will continue to apply, the controls described above if personal data collected within the United Kingdom is transferred outside the United Kingdom.

20. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

- Vous pouvez être en mesure de demander la rectification des données personnelles si elles sont inexactes ou incomplètes.
- Vous pouvez demander la suppression ou l'effacement de vos données personnelles dans les cas suivants :

- les données personnelles ne sont plus nécessaires au regard des finalités pour lesquelles elles ont été collectées et traitées;
- notre fondement juridique pour le traitement est que le traitement est nécessaire pour des intérêts légitimes que nous poursuivons, vous vous opposez au traitement et nous n'avons pas de motifs légitimes impérieux;
- vos données personnelles ont été traitées illégalement; ou
- vos données personnelles doivent être effacées pour respecter une obligation légale à laquelle nous sommes soumis.

- Vous pouvez restreindre le traitement des données personnelles dans les cas suivants:

- pendant une période nous permettant de vérifier l'exactitude des données personnelles lorsque vous avez contesté l'exactitude des données personnelles;
- vos données personnelles ont été traitées illégalement et vous demandez la restriction du traitement au lieu de la suppression;
- vos données personnelles ne sont plus nécessaires au regard des finalités pour lesquelles elles ont été collectées et traitées, mais vous avez besoin des données personnelles pour établir, exercer ou défendre des actions en justice; ou
- pendant une période nous permettant de vérifier si les motifs légitimes sur lesquels nous nous appuyons l'emportent sur vos intérêts lorsque vous vous êtes opposé au traitement, car il est nécessaire à la poursuite d'un intérêt légitime identifié par nous.

- Vous pouvez être en mesure de vous opposer au traitement de vos données personnelles si notre fondement juridique pour le traitement est que le traitement est nécessaire pour un intérêt légitime que nous poursuivons.

Vous pouvez avoir le droit de déposer des plaintes concernant le traitement des données personnelles

21. Contact points for questions and exercising legal rights

You can:

- submit a [request](#) if you wish to exercise a legal right in relation to your personal data; and/or
- submit an [enquiry](#) if you have a question about PwC's handling of your personal data.

auprès de votre régulateur local de protection des données.

18. Quelles autres parties pourraient gérer mes données personnelles?

d. Autres cabinets membres de PwC

Nous pouvons partager des données personnelles avec d'autres sociétés membres du réseau PwC, mais uniquement si cela est strictement nécessaire dans le cadre de l'enquête sur un rapport.

e. Fournisseurs tiers

Nous pouvons divulguer des données personnelles à des tiers, sous-traitants et/ou à leurs filiales et sociétés affiliées. Des tiers assistent le réseau PwC en fournissant et en administrant des systèmes informatiques.

Les prestataires tiers peuvent utiliser leurs propres sous-traitants tiers qui ont accès aux données personnelles (sous-traitants).

Notre politique est de n'utiliser que des fournisseurs tiers qui sont tenus de maintenir des niveaux appropriés de sécurité et de confidentialité, de traiter les données personnelles uniquement selon les instructions de PwC et de transférer ces mêmes obligations à leurs sous-traitants.

f. Autres destinataires de données personnelles

Nous pouvons également divulguer des données personnelles :

- A des conseillers professionnels, par exemple des cabinets d'avocats, si nécessaire pour établir, exercer ou défendre nos droits légaux et obtenir des conseils; et
- Aux forces de l'ordre, autorités gouvernementales et organismes de réglementation, conformément aux lois applicables.

19. Transferts de données personnelles depuis l'Espace économique européen

Si nous traitons vos données personnelles, vos données personnelles peuvent être transmises en dehors du pays où vous vous trouvez, y compris pour le stockage. Cela inclut les pays en dehors de l'Espace économique européen (EEE). Les pays destinataires peuvent ne pas

	avoir de lois prévoyant une protection spécifique pour les données personnelles. Si nous collectons vos données personnelles au sein de l'Espace économique européen, le transfert en dehors de l'Espace économique européen sera uniquement: • à un destinataire dans un lieu qui offre un niveau de protection adéquat pour vos données personnelles; et / ou • dans le cadre d'un accord qui satisfait aux exigences de l'UE pour le transfert de données à caractère personnel vers des sous-traitants ou des contrôleurs de données en dehors de l'EEE, telles que les clauses contractuelles types approuvées par la Commission européenne. Notre approche en cas de sortie du Royaume-Uni de l'Union européenne ou de l'Espace économique européen: nous appliquons déjà, et continuerons d'appliquer, les contrôles décrits ci-dessus si les données personnelles collectées au Royaume-Uni sont transférées hors du Royaume-Uni. 20. Enfants PwC Ethics Helpline n'est pas destiné, et ne devrait pas être utilisé par toute personne âgée de moins de 18 ans. 21. Points de contact pour les questions et l'exercice des droits légaux Vous pouvez: • Soumettre une demande si vous souhaitez exercer un droit sur vos données personnelles; et/ou • Soumettre une question si vous avez une question sur le traitement de vos données personnelles par PwC



Chile

PwC Línea de Asistencia Ética Preguntas Frecuentes e Información de Privacidad

Por favor familiarícese con las Preguntas y Respuestas Frecuentes (FAQs por sus siglas en inglés) antes de realizar un reporte voluntario usando la Línea de Asistencia Ética de PwC.

Las FAQs y el Documento de Privacidad de la Información explican qué asuntos pueden ser reportados a través de la Línea de Asistencia Ética de PwC, cómo son manejados y protegidos los datos personales suministrados, y los derechos que posee en relación con ellos.

Este documento fue actualizado por última vez en Marzo de 2021. Podemos actualizarlo en el futuro. Si lo hacemos, cambiaremos la fecha de última actualización en esta página. El documento modificado aplica desde la última fecha de actualización.

FAQs

- **Términos clave utilizados en estas FAQs**
- **¿Quién es responsable de los datos personales que suministró a la Línea de Asistencia Ética de PwC?**
- **¿Quién puede utilizar la Línea de Asistencia Ética de PwC?**
- **¿Cómo contacto a la Línea de Asistencia Ética de PwC?**
- **¿Qué clase de asuntos puedo someter a la Línea de Asistencia Ética de PwC?**
- **¿Cuándo debo emplear otros canales de reporte?**
- **¿Qué sucede si la información que suministro resulta ser incorrecta?**
- **¿Puedo realizar el reporte de forma anónima?**
- **¿Mi identidad es protegida si presento un reporte?**
- **¿Qué datos personales recaban y por qué?**
- **No proporcione datos personales sensibles a menos que sea necesario y relevante.**
- **El sitio emplea datos recolectados automáticamente**
- **¿Qué datos personales registra si consultó sobre las políticas o estándares de PwC?**
- **¿Debo proporcionar datos personales como requisito legal o contractual?**
- **¿Qué justificación legal emplean para procesar datos personales?**
- **¿Por cuánto tiempo conservan mis datos personales?**
- **¿Cuáles son mis derechos en relación con mis datos personales?**
- **¿Qué otras partes pueden manejar mis datos personales?**
- **La transferencia de Datos Personales desde el Área Económica Europea**
- **Menores de Edad**
- **Puntos de contacto para preguntas y ejercicio de derechos legales**

1. Términos clave usados en estas FAQs

En estas FAQs, nos referimos a información sobre usted o información que le identifique, como “**datos personales**” o “**información personal**.”

Empleamos el término “**procesamiento**” para describir colectivamente cualquier acción u operación que involucre datos personales, incluyendo su recolección, almacenamiento, organización, análisis, revisión, transferencia y destrucción.

2. ¿Quién es responsable de los datos personales que proporciono a la Línea de Asistencia de Ética de PwC?

El controlador de datos personales que usted suministra a la Línea de Asistencia Ética de PwC es la firma PwC que es responsable de manejar o investigar el asunto que usted ha reportado.

Esta es usualmente la firma PwC donde tuvo lugar el incidente o que se encuentra directamente conectada con el asunto reportado. Un “controlador de datos” es el principal responsable de asegurarse que el manejo de sus datos personales cumple con las leyes de protección de datos.



Examine los enlaces suministrados al inicio de este documento PDF para encontrar la lista actualizadas de entidades PwC que brindan servicios a clientes y los países y regiones en los que operan las firmas miembros de PwC.

En este documento “nosotros, y “PwC” significa la firma PwC que es responsable de investigar el asunto reportado y quien será el controlador de datos de su información personal.

3. ¿Quién puede utilizar la Línea de Asistencia Ética de PwC?

La Línea de Asistencia Ética de PwC puede ser utilizada por los trabajadores de PwC (incluyendo los socios, directores, gerentes, trabajadores, contratistas independientes y trabajadores eventuales) y los actores externos, tales como socios comerciales, clientes, proveedores y cualquiera que haya interactuado con PwC. Estos individuos podrán contactar voluntariamente a la Línea de Asistencia Ética de PwC para realizar consultas o reportar alguna preocupación de cumplimiento relativo al negocio de la Red PwC como se especifica más adelante.

4. ¿Cómo contacto a la Línea de Asistencia Ética de PwC?

Existen dos maneras de contactar a la Línea de Asistencia Ética de PwC: por teléfono y por la Web. PwC ha contratado a NAVEX, un tercero independiente para administrar la Línea de Asistencia. La herramienta provee acceso las 24 horas. Los especialistas de NAVEX recibirán los reportes realizados a través de la página web o por teléfono y lo encausarán a los representantes apropiados de PwC para su revisión.

5. ¿Qué clase de temas pueden ser reportados en la Línea de Asistencia Ética de PwC?

La Línea de Asistencia Ética de PwC es para:

Reportar cualquier conducta que usted considere una seria:

- (1) violación de leyes o regulaciones;**
- (2) violación de una política de PwC, estándar o del Código de Conducta Global de PwC; o**
- (3) conducta contraria a la ética.**

Realizar preguntas sobre cualquier política, estándar de PwC o acerca del Código de Conducta Global de PwC.

En algunos países, PwC podrá únicamente aceptar reportes relativos a ciertos asuntos como los financieros, contables, de auditoría y de sobornos.

Si el tema de su reporte se relaciona con algún asunto que bajo la legislación aplicable no pueda ser reportado a la Línea de Asistencia Ética de PwC, y el reporte no será tratado por la Línea de Asistencia Ética de PwC y usted será aconsejado a reportar el tema directamente a su gerente, socio, equipo de ética o representante de Capital Humano local, según sea apropiado.

6. ¿Cuándo debo emplear otros canales de reporte?

Considere si puede elevar efectivamente el asunto a alguien directamente en PwC a través de los canales existentes.

Si no se siente cómodo haciéndolo, o no sabe a quién contactar, utilice la Línea de Asistencia Ética de PwC.

7. ¿Qué sucede si la información que suministro resulta ser incorrecta?

Sea consciente de que la información que presente puede resultar en decisiones que puedan afectar a otras personas. Por lo tanto, usted deberá presentar información que crea verdadera.

En ninguna circunstancia habrá represalias contra quien reporte de buena fe a la Línea de Asistencia Ética de PwC, aunque luego resulte que la información no sea cierta.

La actuación maliciosa o el abuso de la Línea de Asistencia Ética de PwC no serán tolerados nunca y pueden resultar en medidas disciplinarias e incluir el despido en los casos apropiados.

8. ¿Puedo realizar reportes anónimos?

Le instamos a identificarse cuando realice un reporte porque esto nos ayudará en la investigación del reporte y a protegerle a largo plazo. Su identidad y la información que suministre serán tratadas con los más altos niveles de confidencialidad y serán estrictamente revelados en base a la necesidad del receptor de conocerlos.

Si usted realiza el reporte anónimamente, lo revisaremos. Según sea la naturaleza del asunto, no podremos garantizar que el anonimato se mantendrá, sin culpa de nuestra parte, cuando a consecuencia natural de la investigación la identidad de las partes sea subsecuentemente revelada.

Esto puede ocurrir, por ejemplo, si el caso es particularmente único. Por favor tenga presente que en la mayoría de los reportes que han sido presentados anónimamente no podemos descifrar la identidad de quien lo reporta. Por último, le solicitamos que nos suministre la mayor cantidad de detalles que considere necesario para permitirnos investigar el asunto reportado.

9. ¿Si presento un reporte mi identidad será protegida?

Su identidad será tratada con los más altos niveles de confidencialidad y será compartida únicamente con personas que necesitan acceso ella para investigar el reporte o quienes sean parte en procesos legales.

No revelaremos su identidad a la persona reportada. Por favor note que el caso excepcional en el que pueda requerirse hacerlo sería si usted actúa de mala fe o abusa deliberadamente del proceso, el acusado reclama y estamos obligados a revelar por ley su identidad.

10. ¿Qué datos personales son recolectados y por qué?

Recolectamos los datos personales que nos suministra cuando hace el reporte. Estos pueden ser:

- su nombre y relación con PwC;
- detalles de identificación, función, detalles de contacto, comportamiento, y otros datos personales de la(s) persona(s) involucrada(s) en lo concerniente al reporte; y
- detalles de identificación, función, datos de contacto y otros datos personales de individuos que tengan conocimiento sobre el tema reportado.

También podemos recolectar datos personales indirectamente sobre usted. Estos podrán ser suministrados por otros, denunciantes, supervisores, participantes en el caso y otras personas autorizadas involucradas en las investigaciones.

Empleamos datos personales únicamente cuando es necesario para conducir y concluir la investigación del tema reportado. También podremos emplear datos personales si fuese necesario como parte de procesos legales relacionados al tema del reporte y para cumplir con nuestras obligaciones legales (se nos puede requerir legalmente reportar ciertos asuntos a las autoridades externas apropiadas).

11. No suministre datos personales sensibles a menos que sea necesario y relevante

No requerimos que se nos suministren datos personales sensibles a través de nuestra Línea de Asistencia Ética de PwC.

Ejemplo de datos sensibles son: raza u origen étnico, creencias religiosas o de otra índole, opiniones políticas, antecedentes criminales, salud física o mental, membresía a sindicatos, datos genéticos o biométricos (cuando son usados únicamente para identificar a alguien), ni sobre la conducta u orientación sexual.

No obstante, podremos recibir datos personales sensibles que usted voluntariamente suministre como parte de un reporte. Únicamente utilizamos los datos personales que sean necesarios para investigar un reporte y eliminaremos prontamente cualesquiera datos personales sensibles que no sean necesarios para investigar una preocupación.

12. Datos recolectados automáticamente para el uso del sitio

La Línea de Asistencia Ética de PwC, provista por nuestro proveedor externo NAVEX, capta automáticamente ciertos datos de ingreso sobre las visitas al sitio de internet.

Estos incluyen: la dirección de protocolo de internet, clase de buscador, idioma del buscador y la fecha y hora de su solicitud. Esta información de registro es utilizada para mejorar la operación de la Línea de Asistencia Ética de PwC y no se encuentra vinculada a usted personalmente. Para mayor información vea la declaración de privacidad de NAVEX en la parte inferior de la página web principal de la Línea de Asistencia Ética de PwC.

13. ¿Qué datos personales registran si realizo una consulta sobre las políticas y estándares de PwC?

Puede contactar a la Línea de Asistencia Ética de PwC para consultar sobre cualquiera de las políticas, estándares o del Código de Conducta de PwC.

Utilizamos datos personales (normalmente nombre, posición laboral y correo electrónico) según sea necesario para comunicarnos con usted y responder a sus preguntas. No mantenemos archivos de las preguntas realizadas de forma que sean atribuidas a individuos particulares. La excepción a esto es si el tema está relacionado a sospecha de violación relacionada al negocio de la Red PwC, lo cual será manejado como se describe en las otras secciones de este documento.

14. ¿Debo suministrar datos personales en virtud de un requisito legal o contractual?

El suministro de datos personales a la Línea de Asistencia Ética de PwC es voluntario y no existen requisitos legales o contractuales que obliguen a suministrar datos personales.

Contactar o reportar a la Línea de Asistencia Ética de PwC no es obligatorio.

15. ¿En qué justificación legal se apoyan para procesar datos personales?

Las leyes de protección de datos de ciertas jurisdicciones requieren que establezcamos en este documento nuestra justificación, basada en la ley, para recolectar y procesar sus datos personales.

Nos basamos en nuestro interés legítimo para procesar sus datos personales en relación con la Línea de Asistencia Ética de PwC. Por favor note que únicamente nos basamos en nuestro interés legítimo de procesar sus datos personales, hemos evaluado que sus intereses y derechos fundamentales no sobrepasan nuestros intereses legítimos.

En relación con la Línea de Asistencia Ética PwC, estos intereses legítimos son:

- nuestros intereses legítimos en permitir a las personas consultar y reportar sus sospechas de violaciones serias de forma confidencial; y
- nuestro interés legítimo de identificar, prevenir y manejar violaciones a la ley, al Código de Conducta y a nuestros estándares profesionales.

Nuestra intención es no procesar datos personales sensibles en relación con la Línea de Asistencia Ética de PwC. En la medida en la que necesitemos hacerlo, el fundamento legal para dicho tratamiento es que sea necesario para cumplir con las obligaciones y ejercitar los derechos específicos de PwC en el ámbito laboral, de seguridad social y leyes de protección social, o que el procesamiento sea necesario para establecer, ejercitar o defender reclamaciones legales.

16. ¿Por cuánto tiempo mantienen mis datos personales?

Solamente mantenemos datos personales

- (i) durante el tiempo necesario para investigar su reporte, o
- (ii) de otra forma que sea necesario en relación con procesos disciplinarios, legales (incluyendo apelaciones), u otras investigaciones o consultas.

Si determinamos que un reporte carece de fundamento, eliminaremos de forma segura los datos personales asociados a dicho reporte en tanto sea posible, siguiendo tal determinación y conforme a las leyes aplicables.

17. ¿Cuáles son mis derechos en relación con mis datos personales?

Ya sea que usted realice un reporte o sea el objeto de un reporte, si mantenemos o procesamos datos personales suyos, usted tendrá los siguientes derechos, según lo permiten las leyes de protección de datos aplicables.

Podremos demorar o denegar solicitudes si consideramos que concederle el acceso amenazará la confidencialidad o afectará nuestra capacidad de investigar un asunto reportado.

Usted podrá ejercitar los derechos legales listados a continuación.

- Podrá obtener confirmación sobre si procesamos datos personales suyos, acceder a copia de sus datos personales y obtener alguna otra información, incluyendo el por qué la procesamos y quienes la reciben.
- Podrá solicitar la rectificación de los datos personales si son incorrectos y completar los datos personales incompletos.
- Podrá solicitar la eliminación de sus datos personales en los siguientes casos:
- los datos personales no se requieren seguir utilizando para los fines para los que fueron recolectados y procesados;
- nuestro fundamento legal para procesarlos es necesario para los intereses legítimos perseguidos por nosotros, usted objeta el procesamiento y no tenemos fundamentos legítimos superiores;
- sus datos personales han sido procesados ilegalmente; o
- sus datos personales deban ser eliminados para cumplir con una obligación legal a la cual estemos sujetos.
- Usted podrá restringir el procesamiento de datos personales en los siguientes casos:
- Durante un período de tiempo que nos permita verificar la exactitud de los datos personales cuando usted haya disputado su exactitud;
- Sus datos personales hayan sido procesador de forma ilegal y usted solicita la restricción del procesamiento en vez de la eliminación;
- Sus datos personales no siguen siendo necesarios en relación con los fines para los que fueron recolectados y procesados, pero son necesarios para que usted establezca, ejercite y defienda reclamaciones legales; o
- Durante un período de tiempo que nos permita verificar si nuestra justificación legal para el tratamiento de los datos es superior a sus intereses, cuando usted haya objetado el procesamiento basado en nuestra necesidad de perseguir un interés legítimo.

Usted podrá objetar el procesamiento de datos personales si nuestro fundamento legal para el procesamiento es que el procesamiento es necesario para el interés legítimo perseguido por nosotros.

Usted tendrá el derecho de presentar demandas sobre el tratamiento de datos personales ante su regulador de protección de datos local.

18. ¿Qué otras partes pueden manejar mis datos personales?

a. Otros Miembros de las Firmas PwC

Podemos compartir datos personales con otras firmas PwC en la Red, pero únicamente si es estrictamente necesario en relación con la investigación de un reporte.

b. Proveedores Externos

Podremos revelar datos personales a contratistas externos, subcontratistas, y/o a sus subsidiarias y afiliadas. Los proveedores externos apoyan a la Red PwC al suministrarle y administrar sistemas de IT.

Los terceros suplidores podrán usar a sus propios sub-contratistas, los cuales tendrán acceso a los datos personales (sub-procesadores).

Es nuestra política el utilizar proveedores externos que estén obligados a mantener niveles apropiados de seguridad y confidencialidad para procesar los datos personales únicamente como PwC les instruya, y para exigir esas mismas obligaciones a sus sub-procesadores.

c. Otros receptores de datos personales

También podremos revelar datos personales a:

- Asesores profesionales, por ejemplo, firmas de abogados, si fuese necesario, para establecer, ejercitar o defender nuestros derechos legales y obtener asesoría; y
- Autoridades de cumplimiento de la ley, autoridades gubernamentales, y entes regulatorios, según sea requerido por y de conformidad con las leyes aplicables.

19. La Transferencia de Datos Personales desde el Área de la Comunidad Europea o desde el área de LAN.

Si procesamos sus datos personales, estos podrán ser transmitidos y almacenados fuera del país donde usted está ubicado.

Si recolectamos sus datos personales dentro del Área Económica Europea o desde el área de LAN, la transferencia afuera de dicha área será realizada únicamente:

- A un receptor en una ubicación que provee un nivel adecuado de protección de datos personales; y/o
- Bajo un acuerdo que satisface los requisitos de la UE para la transferencia de datos personales a procesadores o controladores de datos fuera de la EEA, tal como cláusulas contractuales estándar aprobadas por la Comisión Europea.

Nuestro enfoque si el Reino Unido sale de la Unión Europea o del Área Económica Europea: ya aplicamos, y continuaremos aplicando, los controles arriba descritos si los datos personales recolectados dentro del Reino Unido son transferidos fuera de dicha región.

Con el propósito de proteger adecuadamente la transferencia de datos según el GDPR, PwC y Navex han adoptado las cláusulas contractuales normativas de la Comisión Europea (SCCS, por sus siglas en inglés), las cuales se consideran suficientes para proteger la transferencia de datos entre los controladores y procesadores de información que pudieran ubicarse fuera de la Unión Europea.

20. Menores de Edad

La Línea de Asistencia Ética de PwC no debe ser utilizada por menores de 18 años.

21. Puntos de contacto para consultas y ejercicio de derechos legales.

Podrá:

- presentar una solicitud [request](#) si deseas ejercitar un derecho legal en relación con sus datos personales; y/o
- presentar una consulta [enquiry](#) si tiene alguna pregunta sobre el manejo de sus datos personales por parte de PwC.

PwC Ethics Helpline - Frequently Asked Questions and Privacy Statement Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline. The FAQs and Privacy Information Document (or Privacy Statement) explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data. This Privacy Statement applies to PwC Member Firms operating in Mainland China, Hong Kong SAR and Macau SAR. Member Firms are entities or partnerships within the worldwide network of PricewaterhouseCoopers firms and entities, each of which is a separate and independent legal entity. This document was last updated in September 2020. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date. FAQs Key terms used in these FAQs and Privacy Statement Who is responsible for the personal data I submit to PwC Ethics Helpline? Who can use PwC Ethics Helpline? How do I contact PwC Ethics Helpline? What kinds of issues can I raise with PwC Ethics Helpline? When should I use other reporting channels? What if the information I provide turns out to be incorrect? Can I make a report anonymously? If I submit a report, is my identity protected? What personal data do you collect and why? Do not submit sensitive personal data unless it's necessary and relevant Site usage data that is collected automatically What personal data do you record if I ask a question about PwC policies or standards?	普华永道道德热线-常见问题和隐私声明 在您自愿向普华永道道德热线报告之前，请熟悉一下常见问题解答。 常见问题解答和隐私信息文档（或隐私声明）解释了哪些事项可以向普华永道道德热线报告，如何处理和保护提交给热线的任何个人数据以及您对个人数据的权利。 本隐私声明适用于在中国大陆，香港特别行政区和澳门特别行政区运营的普华永道会员公司。成员所是普华永道全球公司和实体网络中的实体或合伙企业，每个机构都是分离的独立的法人实体。 本文档的最新更新时间为 2020 年 9 月。我们可能会在未来更新此文档。如果这样做，我们将在此页面上更改最后更新的日期。修改后的文档自上次更新日期起生效。 常见问题 - 这些常见问题解答和隐私声明中使用的关键术语 - 谁负责我提交给普华永道道德热线的个人信息？ - 谁可以使用普华永道道德热线？ - 如何联系普华永道道德热线？ - 哪些问题可以在普华永道道德热线中提出？ - 我应何时使用其他报告渠道？ - 如果我提供的信息不准确怎么办？ - 我可以匿名举报吗？ - 如果我提交报告，我的身份是否受到保护？ - 您收集什么个人数据，为什么？ - 除非必要且相关，否则请勿提交敏感的个人数据 - 自动收集的网站使用情况数据 - 如果我问有关普华永道政策或标准的问题，您会记录哪些个人数据？ - 我是否必须根据法定或合同要求提供个人数据？ - 我们将如何使用您的个人数据？ - 哪些其他方可以处理我的个人数据？ - 我的个人数据是否有跨境转移？ - 我的个人数据您将保留多长时间？ - 我对我的个人数据有什么权利？ - 儿童 - 问题和行使合法权利的联络点 - 对本隐私声明的更改

14. Must I provide personal data as a statutory or contractual requirement?
15. How do we use your personal data?
16. Which other parties could handle my personal data?
17. Is there cross border transfer of my personal data?
18. For how long do you keep my personal data?
19. What are my rights in connection with my personal data?
20. Children
21. Contact points for questions and exercising legal rights
22. Changes to this Privacy Statement

1. Key terms used in these FAQs and Privacy Statement

In these FAQs, we refer to information about you or information that identifies you as “**personal data**” or “**personal information**.” We use the term “**processing**” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to PwC Ethics Helpline?

The data controller of personal data you provide to PwC Ethics Helpline is the PwC firm that is responsible for addressing or investigating the matter you have raised. This is usually the PwC firm where the incident took place or that is directly connected with the matter you have raised. A “data controller” has primary responsibility for ensuring that the handling of your personal data complies with data protection laws.

For a list of active client facing entities within the PwC network and countries and regions in which PwC member firms operate, see the links provided at the beginning of this PDF document.

In this document, “we,” “us” and “PwC” means the PwC firm that is responsible for addressing the matter raised and that is the data controller of your personal information.

3. Who can use PwC Ethics Helpline?

PwC Ethics Helpline can be used by PwC workers (including PwC partners, directors, managers, employees, independent contractors, and contingent workers) and external stakeholders, such as business partners, clients, suppliers, and anyone who has

1. 这些常见问题解答和隐私声明中使用的关键术语

在这些常见问题解答中，我们将有关您的信息或能标识您的身份的为“**个人数据**”或“**个人信息**”。我们使用“**处理**”一词来统一描述对于个人数据的任何行动或操作，包括其收集，存储，组织，分析，审查，转移和销毁。

2. 谁负责我提交给普华永道道德热线的个人信息？

您提供给普华永道道德热线的个人数据的数据控制者是普华永道公司，负责处理或调查您提出的问题。通常是事件发生的普华永道公司，或者与您提出的问题直接相关的公司。“数据控制者”负有确保您的个人数据处理符合数据保护法律的主要责任。

有关普华永道网络内以及普华永道成员所运营的国家 and 地区内活跃的面向客户的实体的列表，请参阅本 PDF 文档开头提供的链接。

在本文档中，“我们”，“我们”和“普华永道”是指负责解决所提出的问题，也是您的个人信息的数据控制者的普华永道公司。

3. 谁可以使用普华永道道德热线？

普华永道道德热线可以由普华永道员工（包括普华永道合伙人，董事，经理，员工，独立承包商和临时工）和外部利益相关者使用，例如业务合作伙伴，客户，供应商以及与普华永道互动的任何人。这些人可以自愿联系普华永道道德咨询热线，以提出问题或报告与普华永道网络业务有关的合规性问题，具体如下。

4. 如何联系普华永道道德热线？

普华永道道德热线有两种联系方式：电话和网络。普华永道已与独立第三方 NAVEX (“**Navex**”) 签约，以管理帮助热线。该工具提供 24 小时服务。NAVEX 专家将收到通过网站或电话提交的报告，并将报告发送给适当的普华永道代表进行审核。

5. 哪些问题可以在普华永道道德热线中提出？

interacted with PwC. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of the PwC Network as further specified below.

4. How do I contact PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone and by Web.

PwC has contracted with an independent third party, NAVEX (“Navex”), to administer the Helpline. The tool provides 24 hour access. NAVEX specialists will receive reports submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC’s Global Code of Conduct; or (3) unethical conduct.

Asking a question about any PwC policy, standard, or PwC’s Global Code of Conduct.

If your concern pertains to a matter that under applicable legislation can’t be reported to PwC Ethics Helpline, the report will not be dealt with by PwC Ethics Helpline and you will be advised to report the matter directly to your local manager, partner, ethics team, or HC representative, as appropriate.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don’t feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against

普华永道道德热线是为了：

报告您认为严重的行为：（1）违反法律或法规；（2）违反普华永道政策，标准或普华永道全球行为准则；或（3）不道德行为。

如果您关注的问题是适用于法律无法向普华永道道德热线举报，普华永道道德热线将不会处理该报告，建议您直接向当地经理，合作伙伴，道德举报团队或人力资源代表（视情况而定）。

6. 我应何时使用其他报告渠道？

考虑您是否可以通过现有渠道直接与普华永道的某人有效地解决此问题。如果您不愿意这样做，或者不知道与谁联系，请使用普华永道道德热线。

7. 如果我提供的信息不正确怎么办？

意识到您提交的信息可能会导致对他人产生影响的决策。因此，您应该提交您认为是真实的信息。在任何情况下都不会对任何真诚地向普华永道道德热线举报的人进行报复，即使后来发现信息不实。

绝不容忍恶意行使或滥用普华永道道德热线，并可能导致纪律处分，甚至在适当情况下会被解雇。

8. 我可以匿名举报吗？

我们鼓励您在制作报告时表明自己的身份，因为这将有助于我们调查报告并从长远来看保护您。您的身份和您提供的信息将得到最高机密性的对待，并在需要了解的基础上严格披露。

如果您匿名举报，我们将对其进行审核。我们不能保证其永久的匿名性，因为问题的性质可能会自然而然地透露出所涉人员的身份，而这并不是我们的过错。例如，如果案例特别独特，则可能会发生这种情况。请注意，对于大多数匿名提交的报告，我们无法解密报告者的身份。

最终，我们要求您向我们提供尽可能多的详细信息，以使我们的调查报告的事件。

anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue. Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

We encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique. Note that, for the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter. Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

Your identity will be treated with the highest levels of confidentiality and will only be shared with people who need access to this to investigate the report or who are part of legal proceedings.

We will not disclose your identity to the alleged wrongdoer. Please note that the exceptional situation where we may be required to do this is if you acted maliciously or deliberately abused the process, the accused raises a claim, and we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and

9. 如果我提交报告，我的身份是否受到保护？

您的身份将得到最高机密性的对待，并且只会与需要访问此信息以调查报告的人或属于法律程序的人共享。我们不会将您的身份透露给涉嫌不法行为的人。请注意，在以下这种特殊情况下，我们可能会被要求这样做，那就是如果您恶意或故意滥用了该程序，被告提出了索赔，我们必须依法披露您的身份。

10. 您收集什么个人数据，为什么？

我们在报告时会收集您提供的个人数据。

可能包括：

- 您的姓名和与普华永道的关系；
- 与所报告的关注事项有关的人员的身份详细信息，职能，联系方式，行为以及其他个人数据；和
- 知道所报告问题的个人的标识详细信息，职能，联系详细信息和其他个人数据。

我们也可能间接收集有关您的个人数据。可以由其他举报人，主管，案例参与者和其他参与调查的授权人员提供。

我们仅在在进行和结束对所报告问题的调查时所需要的个人数据。在必要的情况下，我们也可能将个人数据用作相关法律程序的一部分，并遵守我们的法律义务（法律可能会要求我们向适当的外部当局报告某些事项）。

如果您要提供其他人的个人数据，则应遵守适用法律。作为查询的一部分，我们可能会与您联系以验证这一点。

11. 除非必要且相关，否则请勿提交敏感的个人数据

我们不需要通过普华永道道德热线提交敏感的个人数据。例如种族或民族血统，宗教或其他信仰，政治见解，犯罪记录，身体或精神健康，工会会员资格，遗传或生物特征数据（用于唯一识别某人时）以及性生活或性取向。但是，由于我们可能会收集这些敏感的个人数据，是因为您自愿向我们提供此信息，或者由于我们被法律要求而收集此类信息，因此系统会要求您明确承认您接受本隐私声明和为了通过此道德帮助热线提交您的索赔，查询或问题，对您的敏感个人数

- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

If you are providing personal data of other individuals, you should do so in compliance with applicable laws. We may contact you as part of the inquiry to verify this.

11. Do not submit sensitive personal data unless it's necessary and relevant

We do not require submission of sensitive personal data through PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, since we might gather sensitive personal data because you voluntarily provide this information to us or because we are required to collect such information as a result of legal requirement imposed on us, you will be asked to explicitly acknowledge your acceptance to this Privacy Statement and any collection and usage of your sensitive personal data in order to submit your claim, inquiry or question via this Ethics Helpline.

We only use personal data as necessary to investigate a report and we will promptly delete any sensitive personal data that is not necessary to investigate a concern.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third party provider, Navex, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and

据的任何收集和使用。

我们仅在调查报告时使用必要的个人数据，此外我们将立即删除调查问题所不需要的任何敏感个人数据。

12. 自动收集的网站使用情况数据

由我们的第三方提供商 Navex 提供的 PwC 道德求助热线会自动收集有关访问该网站的某些日志数据。这包括 Internet 协议地址，浏览器类型，浏览器语言以及请求的日期和时间。该日志数据用于改善 PwC 道德热线的运行，并不与您个人相关。有关 Navex 收集哪些数据，目的和此类数据的使用的信息，请参阅 [NAVEX 的隐私声明](#)。

13. 如果我问有关普华永道政策或标准的问题，您会记录哪些个人数据？

您可以联系普华永道道德热线，询问有关任何普华永道政策，标准或《普华永道全球行为准则》的问题。我们会根据需要需要使用个人数据（通常是姓名，职务和电子邮件地址）来与您联系，以便我们解决您的问题。我们不会保留将提出的问题归因于特定个人的记录。例外情况是，如果此事涉及与普华永道网络业务有关的可疑违规行为，将按照本文档其他部分的描述进行处理。

14. 我是否必须根据法定或合同要求提供个人数据？

向普华永道道德热线提供个人数据是自愿的，并且没有法定或合同要求提供个人数据。联系或向普华永道道德热线举报不是强制性的。

15. 我们将如何使用您的个人数据？

使用个人数据评估，调查和寻求解决您要报告的事件。

我们可能会使用我们收集或获取的有关您的个人数据，以便于：

- 与您沟通并评估您的询问及其严重性或对他人的造成伤害的风险；和
- 调查您的事件并寻求解决。

将个人数据用于构成我们业务运营一部分的其他活动

the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For information on what data is collected by Navex, purposes, and use of such data, please see [NAVEX's privacy statement](#).

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

15. How do we use your personal data? Use of personal data to evaluate, investigate and seek to resolve the incident on which you are reporting.

We may use the personal data that we collect or obtain about you in order to:

- communicate with you and evaluate your inquiry and its seriousness or risk of harm to others; and
- investigate your incident and seek to resolve it.

Use of personal data for other activities that form part of the operation of our business

We may also use your personal data for the purposes of:

- compliance with any requirement of laws, regulation, or any government authority or agency, regulator, or a professional body of which we are a member;
- responding to requests and communications from competent authorities; and

我们也可能出于以下目的使用您的个人数据:

- 遵守法律, 法规或我们作为会员的任何政府机构或组织, 监管机构或专业团体的任何要求;
- 回应主管部门的请求和来文;和
- 保护我们的权利和/或财产。

16. 哪些其他方可以处理我的个人数据?

为了本隐私声明中所述的目的, 您的个人数据可能会转移到以下接收者, 并由他们处理并存储:

- 普华永道会计师事务所公司和实体的全球网络中的其他普华永道公司 (每个都是独立的法人实体), 但仅在与调查报告相关的必要条件下;
- 第三方服务提供商, 提供 IT 服务, 身份管理, 网站托管和管理, 数据分析, 数据备份和归档, 安全和存储服务 (包括云服务提供商) 以及其他支持我们业务运营的服务。我们的政策是仅使用第三方服务提供商, 这些提供商必须维护适当的安全性和机密性, 并且仅根据我们之间的合同所描述的适合的层面上。
- 根据和/或根据适用法律或法规要求的主管法律机构, 包括法院, 监管机构或专业机构;
- 建立, 行使或捍卫我们的合法权利并获取建议所必需的专业顾问, 例如律师事务所。

17. 我的个人数据是否有跨境转移?

由于普华永道是遍布全球的会员公司而且第三方服务提供商遍布全球, 因此您的个人信息可能会转移并存储在您所在的国家或地区之外。Navex 服务器位于德国, 我们从您那里收集的个人数据也将存储在德国。

普华永道成员公司, 我们聘用的服务提供商和他们聘请的子服务商也可能会使用各个国家和地区的服务器和其他资源来处理您的信息。

我们的政策是仅使用第三方服务提供商, 这些提供商必须维护适当级别的安全性和机密性, 并仅按照普华永道 1

- protecting our rights and/or property.

16. Which other parties could handle my personal data?

Your personal data may be transferred to, processed by and stored with, the following recipients for the purposes described in this Privacy Statement:

- **Other PwC Firms in the global network of PricewaterhouseCoopers firms and entities** (each of which is a separate and independent legal entity), but only if strictly necessary in connection with investigating a report;
- **Third party service providers**, who provide IT services, identity management, website hosting and management, data analysis, data back-up and archiving, security and storage services (including cloud service providers), and other services that support operation of our business. It is our policy to use only third party service providers that are bound to maintain appropriate levels of security and confidentiality and process personal information only as instructed by us pursuant to the contract between us;
- **Competent legal authorities**, including courts, regulators or professional bodies as required by and/or in accordance with applicable law or regulation;
- **Professional advisers** such as law firms, as necessary to establish, exercise or defend our legal rights and to obtain advice.

17. Is there cross border transfer of my personal data?

As PwC is a global network with Member Firms and third party service providers located around the world, your personal information may be transferred to and stored outside the country or region where you are located. Navex servers are located in the Germany and personal data that we collect from you will also be stored there.

PwC Member Firms, our service providers and sub-processors they engage may also use servers and other resources in various countries and territories to process your information.

的指示处理个人信息。这可能包括与我们委托处理个人信息的各方达成的保密协议，要求他们根据我们的要求，本隐私声明以及任何其他相关的保密和安全措施来处理个人信息。

对于仅从欧洲经济区收集的个人信息：

我们在欧洲经济区内收集您的个人数据的地方，在欧洲经济区以外的转移仅是：

- 给位于可以为您的个人信息提供足够保护水平的国家或地区的收件人；和/或
- 根据一项满足欧盟要求将个人数据传输到 EEA 以外的数据处理者或数据控制者的协议，例如欧盟委员会批准的标准合同条款。

18. 我的个人数据您将保留多长时间？

我们仅在以下情况下保留个人数据：(i) 调查您的报告所需的时间段内；或 (ii) 与纪律处分，法律程序（包括上诉）或其他调查或询问有关的其他必要信息，或为了建立，行使或捍卫我们的合法权利。

如果我们确定报告没有根据，则将在确定后并根据适用法律，在切实可行的范围内尽快删除与该未经证实的报告相关的个人数据。

19. 我对我的个人数据有什么权利？

- 无论您是进行报告还是作为报告的主体，如果我们持有或处理有关您的个人数据，您均享有以下权利，这是适用的数据保护法所允许的：查询和请求复制某些类别的权利的个人数据，包括基本信息和识别信息；
- 更新/更正不准确的个人数据的权利；
- 要求删除您的个人数据的权利；
- 要求取消您的帐户的权利；和
- 撤回同意以处理您的个人信息的权利（在这种处理基于同意的前提下，同意是处理的唯一允许依据）。如果您的同意撤回有效，我们将不再处理相应的个人信息。但是，您撤回同意的

It is our policy to use only third party service providers that are bound to maintain appropriate levels of security and confidentiality and process personal information only as instructed by PwC. This may include confidentiality agreements with parties that we commission to handle personal information, requiring them to process personal information in accordance with our requirements, this Privacy Statement and any other relevant confidentiality and security measures.

For personal information collected from European Economic Area only:

Where we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient located in a country or region which provides an adequate level of protection for your personal information; and/or
- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.

18. For how long do you keep my personal data?

We only keep personal data (i) for the period of time needed to investigate your report or (ii) as otherwise necessary in connection with disciplinary proceedings, legal proceedings (including appeals), or other investigation or inquiry, or in order to establish, exercise or defend our legal rights.

If we determine that a report is unsubstantiated, we will securely delete the personal data associated with the unsubstantiated report as soon as practicable following this determination and in accordance with applicable law.

19. What are my rights in connection with my personal data?

- Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws :Right to enquiry and

决定不会影响先前基于您的授权处理的个人信息。

如果您是欧洲经济区的个人，并且 GDPR 适用于普华永道提供相关的普华永道服务，则您可能有权获得其他权利。有关此的更多信息，请参照下面第 21 点。

您也可以通过将请求发送到 ethics@cn.pwc.com 来随时停用在 Ethics Helpline 网站上创建的帐户。我们将在适用法律规定的时间内答复您的请求。

20. 儿童

普华永道道德咨询热线不面向、并且不应该被 18 岁以下的任何人使用，我们不会有意收集或存储有关儿童的个人信息。

在收集中国大陆 14 岁以下儿童（即未成年人）的个人信息的情况下，我们只有在未成年人的父母或监护人明确同意的情况下，才会使用或公开披露这些信息。

21. 问题和行使合法权利的联络点

您可以：

- 如果您希望对您的个人数据行使合法权利，请提交[请求](#)；和/或
- 如果您对普华永道处理您的个人数据有疑问，请提交[查询](#)。

在我们根据适用法律规定的时间范围内核实您的身份后，我们将回复您的请求。

22. 对本隐私声明的更改

我们可能需要不时更新本隐私声明，以遵守适用的法律法规或其他合法目的。我们可能会另行通知您关于有关更改。根据适用法律的要求，在征得您的明确同意后，新的修改后的隐私声明将从该修订日期开始适用。因此，我们建议您定期查看此隐私声明，以了解我们如何保护您的信息。

request for copy of certain categories of personal data, including basic information and identification information;

- Right to update/correct your personal data which is inaccurate;
- Right to request deletion of your personal data;
- Right to request cancelation of your account; and
- Right to withdraw consent to processing your personal information (to the extent such processing is based on consent and consent is the only permissible basis for processing). Should your consent withdrawal be effective, we will no longer process the corresponding personal information. However, your decision to withdraw your consent will not affect the processing of personal information previously based on your authorization.

If you are an individual based in the EEA and GDPR is applicable to PwC in providing the PwC Services in question, you may be entitled to additional rights. For additional information on this, please use the Contact points feature in point 21 below.

You may also request that the account you have created on the Ethics Helpline site be deactivated at any time by sending your request to ethics@cn.pwc.com. We will respond to your request within the time required under applicable law.

20. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years, and we do not knowingly collect or store personal information about children.

In the case of collecting personal information of a child in Mainland China under the age of 14 (i.e. a minor), we will only use or publicly disclose such information if we have obtained explicit consent of the minor's parent or guardian.

21. Contact points for questions and exercising legal rights

You can:



- submit a [request](#) if you wish to exercise a legal right in relation to your personal data; and/or
- submit an [enquiry](#) if you have a question about PwC's handling of your personal data.

We will respond to your request after we have verified your identity within such time frame as prescribed under applicable law.

22. Changes to this privacy statement

We may need to update this privacy statement from time to time to comply with applicable law and regulations or other legitimate purposes. We may also separately advise you about the change. Subject to obtaining your explicit consent as may be required by applicable law, the new modified privacy statement will apply from that revision date. Therefore, we encourage you to review this privacy statement periodically to be informed about how we are protecting your information.



Colombia

PwC Línea de Asistencia Ética Preguntas Frecuentes e Información de Privacidad

Por favor familiarícese con las Preguntas y Respuestas Frecuentes (FAQs por sus siglas en inglés) antes de realizar un reporte voluntario usando la Línea de Asistencia Ética de PwC.

Las FAQs y el Documento de Privacidad de la Información explican qué asuntos pueden ser reportados a través de la Línea de Asistencia Ética de PwC, cómo son manejados y protegidos los datos personales suministrados, y los derechos que posee en relación con ellos.

Este documento fue actualizado por última vez en Marzo de 2021. Podemos actualizarlo en el futuro. Si lo hacemos, cambiaremos la fecha de última actualización en esta página. El documento modificado aplica desde la última fecha de actualización.

FAQs

- **Términos clave utilizados en estas FAQs**
- **¿Quién es responsable de los datos personales que suministró a la Línea de Asistencia Ética de PwC?**
- **¿Quién puede utilizar la Línea de Asistencia Ética de PwC?**
- **¿Cómo contacto a la Línea de Asistencia Ética de PwC?**
- **¿Qué clase de asuntos puedo someter a la Línea de Asistencia Ética de PwC?**
- **¿Cuándo debo emplear otros canales de reporte?**
- **¿Qué sucede si la información que suministro resulta ser incorrecta?**
- **¿Puedo realizar el reporte de forma anónima?**
- **¿Mi identidad es protegida si presento un reporte?**
- **¿Qué datos personales recaban y por qué?**
- **No proporcione datos personales sensibles a menos que sea necesario y relevante.**
- **El sitio emplea datos recolectados automáticamente**
- **¿Qué datos personales registra si consultó sobre las políticas o estándares de PwC?**
- **¿Debo proporcionar datos personales como requisito legal o contractual?**
- **¿Qué justificación legal emplean para procesar datos personales?**
- **¿Por cuánto tiempo conservan mis datos personales?**
- **¿Cuáles son mis derechos en relación con mis datos personales?**
- **¿Qué otras partes pueden manejar mis datos personales?**
- **La transferencia de Datos Personales desde el Área Económica Europea**
- **Menores de Edad**
- **Puntos de contacto para preguntas y ejercicio de derechos legales**

1. Términos clave usados en estas FAQs

En estas FAQs, nos referimos a información sobre usted o información que le identifique, como **“datos personales”** o **“información personal.”**

Empleamos el término **“procesamiento”** para describir colectivamente cualquier acción u operación que involucre datos personales, incluyendo su recolección, almacenamiento, organización, análisis, revisión, transferencia y destrucción.

2. ¿Quién es responsable de los datos personales que proporciono a la Línea de Asistencia de Ética de PwC?

El controlador de datos personales que usted suministra a la Línea de Asistencia Ética de PwC es la firma PwC que es responsable de manejar o investigar el asunto que usted ha reportado.

Esta es usualmente la firma PwC donde tuvo lugar el incidente o que se encuentra directamente conectada con el asunto reportado. Un “controlador de datos” es el principal responsable de asegurarse que el manejo de sus datos personales cumple con las leyes de protección de datos.



Examine los enlaces suministrados al inicio de este documento PDF para encontrar la lista actualizadas de entidades PwC que brindan servicios a clientes y los países y regiones en los que operan las firmas miembros de PwC.

En este documento “nosotros, y “PwC” significa la firma PwC que es responsable de investigar el asunto reportado y quien será el controlador de datos de su información personal.

3. ¿Quién puede utilizar la Línea de Asistencia Ética de PwC?

La Línea de Asistencia Ética de PwC puede ser utilizada por los trabajadores de PwC (incluyendo los socios, directores, gerentes, trabajadores, contratistas independientes y trabajadores eventuales) y los actores externos, tales como socios comerciales, clientes, proveedores y cualquiera que haya interactuado con PwC. Estos individuos podrán contactar voluntariamente a la Línea de Asistencia Ética de PwC para realizar consultas o reportar alguna preocupación de cumplimiento relativo al negocio de la Red PwC como se especifica más adelante.

4. ¿Cómo contacto a la Línea de Asistencia Ética de PwC?

Existen dos maneras de contactar a la Línea de Asistencia Ética de PwC: por teléfono y por la Web. PwC ha contratado a NAVEX, un tercero independiente para administrar la Línea de Asistencia. La herramienta provee acceso las 24 horas. Los especialistas de NAVEX recibirán los reportes realizados a través de la página web o por teléfono y lo encausarán a los representantes apropiados de PwC para su revisión.

5. ¿Qué clase de temas pueden ser reportados en la Línea de Asistencia Ética de PwC?

La Línea de Asistencia Ética de PwC es para:

Reportar cualquier conducta que usted considere una seria:

- (1) violación de leyes o regulaciones;**
- (2) violación de una política de PwC, estándar o del Código de Conducta Global de PwC; o**
- (3) conducta contraria a la ética.**

Realizar preguntas sobre cualquier política, estándar de PwC o acerca del Código de Conducta Global de PwC.

En algunos países, PwC podrá únicamente aceptar reportes relativos a ciertos asuntos como los financieros, contables, de auditoría y de sobornos.

Si el tema de su reporte se relaciona con algún asunto que bajo la legislación aplicable no pueda ser reportado a la Línea de Asistencia Ética de PwC, y el reporte no será tratado por la Línea de Asistencia Ética de PwC y usted será aconsejado a reportar el tema directamente a su gerente, socio, equipo de ética o representante de Capital Humano local, según sea apropiado.

6. ¿Cuándo debo emplear otros canales de reporte?

Considere si puede elevar efectivamente el asunto a alguien directamente en PwC a través de los canales existentes.

Si no se siente cómodo haciéndolo, o no sabe a quién contactar, utilice la Línea de Asistencia Ética de PwC.

7. ¿Qué sucede si la información que suministro resulta ser incorrecta?

Sea consciente de que la información que presente puede resultar en decisiones que puedan afectar a otras personas. Por lo tanto, usted deberá presentar información que crea verdadera.

En ninguna circunstancia habrá represalias contra quien reporte de buena fe a la Línea de Asistencia Ética de PwC, aunque luego resulte que la información no sea cierta.

La actuación maliciosa o el abuso de la Línea de Asistencia Ética de PwC no serán tolerados nunca y pueden resultar en medidas disciplinarias e incluir el despido en los casos apropiados.

8. ¿Puedo realizar reportes anónimos?

Le instamos a identificarse cuando realice un reporte porque esto nos ayudará en la investigación del reporte y a protegerle a largo plazo. Su identidad y la información que suministre serán tratadas con los más altos niveles de confidencialidad y serán estrictamente revelados en base a la necesidad del receptor de conocerlos.

Si usted realiza el reporte anónimamente, lo revisaremos. Según sea la naturaleza del asunto, no podremos garantizar que el anonimato se mantendrá, sin culpa de nuestra parte, cuando a consecuencia natural de la investigación la identidad de las partes sea subsecuentemente revelada.

Esto puede ocurrir, por ejemplo, si el caso es particularmente único. Por favor tenga presente que en la mayoría de los reportes que han sido presentados anónimamente no podemos descifrar la identidad de quien lo reporta. Por último, le solicitamos que nos suministre la mayor cantidad de detalles que considere necesario para permitirnos investigar el asunto reportado.

9. ¿Si presento un reporte mi identidad será protegida?

Su identidad será tratada con los más altos niveles de confidencialidad y será compartida únicamente con personas que necesitan acceso ella para investigar el reporte o quienes sean parte en procesos legales.

No revelaremos su identidad a la persona reportada. Por favor note que el caso excepcional en el que pueda requerirse hacerlo sería si usted actúa de mala fe o abusa deliberadamente del proceso, el acusado reclama y estamos obligados a revelar por ley su identidad.

10. ¿Qué datos personales son recolectados y por qué?

Recolectamos los datos personales que nos suministra cuando hace el reporte. Estos pueden ser:

- su nombre y relación con PwC;
- detalles de identificación, función, detalles de contacto, comportamiento, y otros datos personales de la(s) persona(s) involucrada(s) en lo concerniente al reporte; y
- detalles de identificación, función, datos de contacto y otros datos personales de individuos que tengan conocimiento sobre el tema reportado.

También podemos recolectar datos personales indirectamente sobre usted. Estos podrán ser suministrados por otros, denunciantes, supervisores, participantes en el caso y otras personas autorizadas involucradas en las investigaciones.

Empleamos datos personales únicamente cuando es necesario para conducir y concluir la investigación del tema reportado. También podremos emplear datos personales si fuese necesario como parte de procesos legales relacionados al tema del reporte y para cumplir con nuestras obligaciones legales (se nos puede requerir legalmente reportar ciertos asuntos a las autoridades externas apropiadas).

11. No suministre datos personales sensibles a menos que sea necesario y relevante

No requerimos que se nos suministren datos personales sensibles a través de nuestra Línea de Asistencia Ética de PwC.

Ejemplo de datos sensibles son: raza u origen étnico, creencias religiosas o de otra índole, opiniones políticas, antecedentes criminales, salud física o mental, membresía a sindicatos, datos genéticos o biométricos (cuando son usados únicamente para identificar a alguien), ni sobre la conducta u orientación sexual.

No obstante, podremos recibir datos personales sensibles que usted voluntariamente suministre como parte de un reporte. Únicamente utilizamos los datos personales que sean necesarios para investigar un reporte y eliminaremos prontamente cualesquiera datos personales sensibles que no sean necesarios para investigar una preocupación.

12. Datos recolectados automáticamente para el uso del sitio

La Línea de Asistencia Ética de PwC, provista por nuestro proveedor externo NAVEX, capta automáticamente ciertos datos de ingreso sobre las visitas al sitio de internet.

Estos incluyen: la dirección de protocolo de internet, clase de buscador, idioma del buscador y la fecha y hora de su solicitud. Esta información de registro es utilizada para mejorar la operación de la Línea de Asistencia Ética de PwC y no se encuentra vinculada a usted personalmente. Para mayor información vea la declaración de privacidad de NAVEX en la parte inferior de la página web principal de la Línea de Asistencia Ética de PwC.

13. ¿Qué datos personales registran si realizo una consulta sobre las políticas y estándares de PwC?

Puede contactar a la Línea de Asistencia Ética de PwC para consultar sobre cualquiera de las políticas, estándares o del Código de Conducta de PwC.

Utilizamos datos personales (normalmente nombre, posición laboral y correo electrónico) según sea necesario para comunicarnos con usted y responder a sus preguntas. No mantenemos archivos de las preguntas realizadas de forma que sean atribuidas a individuos particulares. La excepción a esto es si el tema está relacionado a sospecha de violación relacionada al negocio de la Red PwC, lo cual será manejado como se describe en las otras secciones de este documento.

14. ¿Debo suministrar datos personales en virtud de un requisito legal o contractual?

El suministro de datos personales a la Línea de Asistencia Ética de PwC es voluntario y no existen requisitos legales o contractuales que obliguen a suministrar datos personales.

Contactar o reportar a la Línea de Asistencia Ética de PwC no es obligatorio.

15. ¿En qué justificación legal se apoyan para procesar datos personales?

Las leyes de protección de datos de ciertas jurisdicciones requieren que establezcamos en este documento nuestra justificación, basada en la ley, para recolectar y procesar sus datos personales.

Nos basamos en nuestro interés legítimo para procesar sus datos personales en relación con la Línea de Asistencia Ética de PwC. Por favor note que únicamente nos basamos en nuestro interés legítimo de procesar sus datos personales, hemos evaluado que sus intereses y derechos fundamentales no sobrepasan nuestros intereses legítimos.

En relación con la Línea de Asistencia Ética PwC, estos intereses legítimos son:

- nuestros intereses legítimos en permitir a las personas consultar y reportar sus sospechas de violaciones serias de forma confidencial; y
- nuestro interés legítimo de identificar, prevenir y manejar violaciones a la ley, al Código de Conducta y a nuestros estándares profesionales.

Nuestra intención es no procesar datos personales sensibles en relación con la Línea de Asistencia Ética de PwC. En la medida en la que necesitemos hacerlo, el fundamento legal para dicho tratamiento es que sea necesario para cumplir con las obligaciones y ejercitar los derechos específicos de PwC en el ámbito laboral, de seguridad social y leyes de protección social, o que el procesamiento sea necesario para establecer, ejercitar o defender reclamaciones legales.

16. ¿Por cuánto tiempo mantienen mis datos personales?

Solamente mantenemos datos personales

- (i) durante el tiempo necesario para investigar su reporte, o
- (ii) de otra forma que sea necesario en relación con procesos disciplinarios, legales (incluyendo apelaciones), u otras investigaciones o consultas.

Si determinamos que un reporte carece de fundamento, eliminaremos de forma segura los datos personales asociados a dicho reporte en tanto sea posible, siguiendo tal determinación y conforme a las leyes aplicables.

17. ¿Cuáles son mis derechos en relación con mis datos personales?

Ya sea que usted realice un reporte o sea el objeto de un reporte, si mantenemos o procesamos datos personales suyos, usted tendrá los siguientes derechos, según lo permiten las leyes de protección de datos aplicables.

Podremos demorar o denegar solicitudes si consideramos que concederle el acceso amenazará la confidencialidad o afectará nuestra capacidad de investigar un asunto reportado.

Usted podrá ejercitar los derechos legales listados a continuación.

- Podrá obtener confirmación sobre si procesamos datos personales suyos, acceder a copia de sus datos personales y obtener alguna otra información, incluyendo el por qué la procesamos y quienes la reciben.
- Podrá solicitar la rectificación de los datos personales si son incorrectos y completar los datos personales incompletos.
- Podrá solicitar la eliminación de sus datos personales en los siguientes casos:
- los datos personales no se requieren seguir utilizando para los fines para los que fueron recolectados y procesados;
- nuestro fundamento legal para procesarlos es necesario para los intereses legítimos perseguidos por nosotros, usted objeta el procesamiento y no tenemos fundamentos legítimos superiores;
- sus datos personales han sido procesados ilegalmente; o
- sus datos personales deban ser eliminados para cumplir con una obligación legal a la cual estemos sujetos.
- Usted podrá restringir el procesamiento de datos personales en los siguientes casos:
- Durante un período de tiempo que nos permita verificar la exactitud de los datos personales cuando usted haya disputado su exactitud;
- Sus datos personales hayan sido procesador de forma ilegal y usted solicita la restricción del procesamiento en vez de la eliminación;
- Sus datos personales no siguen siendo necesarios en relación con los fines para los que fueron recolectados y procesados, pero son necesarios para que usted establezca, ejercite y defienda reclamaciones legales; o
- Durante un período de tiempo que nos permita verificar si nuestra justificación legal para el tratamiento de los datos es superior a sus intereses, cuando usted haya objetado el procesamiento basado en nuestra necesidad de perseguir un interés legítimo.

Usted podrá objetar el procesamiento de datos personales si nuestro fundamento legal para el procesamiento es que el procesamiento es necesario para el interés legítimo perseguido por nosotros.

Usted tendrá el derecho de presentar demandas sobre el tratamiento de datos personales ante su regulador de protección de datos local.

18. ¿Qué otras partes pueden manejar mis datos personales?

a. Otros Miembros de las Firmas PwC

Podemos compartir datos personales con otras firmas PwC en la Red, pero únicamente si es estrictamente necesario en relación con la investigación de un reporte.

b. Proveedores Externos

Podremos revelar datos personales a contratistas externos, subcontratistas, y/o a sus subsidiarias y afiliadas. Los proveedores externos apoyan a la Red PwC al suministrarle y administrar sistemas de IT.

Los terceros suplidores podrán usar a sus propios sub-contratistas, los cuales tendrán acceso a los datos personales (sub-procesadores).

Es nuestra política el utilizar proveedores externos que estén obligados a mantener niveles apropiados de seguridad y confidencialidad para procesar los datos personales únicamente como PwC les instruya, y para exigir esas mismas obligaciones a sus sub-procesadores.

c. Otros receptores de datos personales

También podremos revelar datos personales a:

- Asesores profesionales, por ejemplo, firmas de abogados, si fuese necesario, para establecer, ejercitar o defender nuestros derechos legales y obtener asesoría; y
- Autoridades de cumplimiento de la ley, autoridades gubernamentales, y entes regulatorios, según sea requerido por y de conformidad con las leyes aplicables.

19. La Transferencia de Datos Personales desde el Área de la Comunidad Europea o desde el área de LAN.

Si procesamos sus datos personales, estos podrán ser transmitidos y almacenados fuera del país donde usted está ubicado.

Si recolectamos sus datos personales dentro del Área Económica Europea o desde el área de LAN, la transferencia afuera de dicha área será realizada únicamente:

- A un receptor en una ubicación que provee un nivel adecuado de protección de datos personales; y/o
- Bajo un acuerdo que satisface los requisitos de la UE para la transferencia de datos personales a procesadores o controladores de datos fuera de la EEA, tal como cláusulas contractuales estándar aprobadas por la Comisión Europea.

Nuestro enfoque si el Reino Unido sale de la Unión Europea o del Área Económica Europea: ya aplicamos, y continuaremos aplicando, los controles arriba descritos si los datos personales recolectados dentro del Reino Unido son transferidos fuera de dicha región.

Con el propósito de proteger adecuadamente la transferencia de datos según el GDPR, PwC y Navex han adoptado las cláusulas contractuales normativas de la Comisión Europea (SCCS, por sus siglas en inglés), las cuales se consideran suficientes para proteger la transferencia de datos entre los controladores y procesadores de información que pudieran ubicarse fuera de la Unión Europea.

20. Menores de Edad

La Línea de Asistencia Ética de PwC no debe ser utilizada por menores de 18 años.

21. Puntos de contacto para consultas y ejercicio de derechos legales.

Podrá:

- presentar una solicitud [request](#) si deseas ejercitar un derecho legal en relación con sus datos personales; y/o
- presentar una consulta [enquiry](#) si tiene alguna pregunta sobre el manejo de sus datos personales por parte de PwC.



Costa Rica

PwC Línea de Asistencia Ética Preguntas Frecuentes e Información de Privacidad

Por favor familiarícese con las Preguntas y Respuestas Frecuentes (FAQs por sus siglas en inglés) antes de realizar un reporte voluntario usando la Línea de Asistencia Ética de PwC.

Las FAQs y el Documento de Privacidad de la Información explica que asuntos pueden ser reportados a través de la Línea de Asistencia Ética de PwC, cómo son manejados y protegidos los datos personales suministrados, y los derechos que posee en relación a ellos.

Este documento fue actualizado por última vez en enero de 2021. Podemos actualizarlo en el futuro. Si lo hacemos, cambiaremos la fecha de última actualización en esta página. El documento modificado se aplica desde la última fecha de actualización.

FAQs

- **Términos clave utilizados en estas FAQs**
- **¿Quién es responsable de los datos personales que suministró a la Línea de Asistencia Ética de PwC?**
- **¿Quién puede utilizar la Línea de Asistencia Ética de PwC?**
- **¿Cómo contacto a la Línea de Asistencia Ética de PwC?**
- **¿Qué clase de asuntos puedo someter a la Línea de Asistencia Ética de PwC?**
- **¿Cuándo debo emplear otros canales de reporte?**
- **¿Qué sucede si la información que suministro resulta ser incorrecta?**
- **¿Puedo realizar el reporte de forma anónima?**
- **¿Mi identidad es protegida si presento un reporte?**
- **¿Qué datos personales recaban y por qué?**
- **No proporcione datos personales sensibles a menos que sea necesario y relevante.**
- **El sitio emplea datos recolectados automáticamente**
- **¿Qué datos personales registra si consulto sobre las políticas o estándares de PwC?**
- **¿Debo proporcionar datos personales como requisito legal o contractual?**
- **¿Qué justificación legal emplean para procesar datos personales?**
- **¿Por cuánto tiempo conservan mis datos personales?**
- **¿Cuáles son mis derechos en relación con mis datos personales?**
- **¿Qué otras partes pueden manejar mis datos personales?**
- **La transferencia de Datos Personales desde el Área Económica Europea**
- **Menores de Edad**
- **Puntos de contacto para preguntas y ejercicio de derechos legales**

1. Términos clave usados en estas FAQs

En estas FAQs, nos referimos a información sobre usted o información que le identifique, como **“datos personales”** o **“información personal.”** Empleamos el término **“procesar”** para describir colectivamente cualquier acción u operación que involucre datos personales, incluyendo su recolección, almacenamiento, organización, análisis, revisión, transferencia y destrucción.

2. ¿Quién es responsable de los datos personales que proporciono a la Línea de Asistencia de Ética de PwC?



El controlador de datos personales que usted suministra a la Línea de Asistencia Ética de PwC es la firma PwC que es responsable de manejar o investigar el asunto que usted ha reportado. Esta es usualmente la firma PwC donde tuvo lugar el incidente o que se encuentra directamente conectada con el asunto reportado. Un “controlador de datos” tiene la responsabilidad primaria de asegurarse que el manejo de sus datos personales cumple con las leyes de protección de datos.

Examine los enlaces suministrados al inicio de este documento PDF para encontrar la lista de entidades PwC que brindan servicios a clientes y los países y regiones en los que operan las firmas miembros de PwC.

En este documento “nosotros, y “PwC” significa la firma PwC que es responsable de investigar el asunto reportado y quien será el controlador de datos de su información personal.

3. ¿Quién puede utilizar la Línea de Asistencia Ética de PwC?

La Línea de Asistencia Ética de PwC puede ser utilizada por los trabajadores de PwC (incluyendo los socios, directores, gerentes, trabajadores, contratistas independientes y trabajadores contingentes) y los actores externos, tales como socios comerciales, clientes, suplidores y cualquiera que haya interactuado con and PwC. Estos individuos podrán contactar voluntariamente a la Línea de Asistencia Ética de PwC para realizar consultas o reportar algún incidente de cumplimiento relativo al negocio de la Red PwC como se especifica más adelante.

4. ¿Cómo contacto a la Línea de Asistencia Ética de PwC?

Existen dos maneras de contactar a la Línea de Asistencia Ética de PwC: por teléfono y por la Web.

PwC ha contratado a NAVEX, un tercero independiente para administrar la Línea de Asistencia. La herramienta provee acceso las 24 horas. Los especialistas de NAVEX recibirán los reportes realizados a través de la página web o por teléfono y lo encausarán a los representantes apropiados de PwC para su revisión.

5. ¿Qué clase de temas pueden ser reportados en la Línea de Asistencia Ética de PwC?

La Línea de Asistencia Ética de PwC es para:

Reportar cualquier conducta que usted considere una seria: (1) violación de leyes o regulaciones; (2) violación de una política de PwC, estándar o del Código de Conducta Global de PwC; o (3) conducta no ética.

Realizar preguntas sobre cualquier política, estándar de PwC o acerca del Código de Conducta Global de PwC.

En algunos países, PwC podrá únicamente aceptar reportes relativos a ciertos asuntos como los financieros, contables, de auditoría y de soborno. Si el tema de su reporte se relaciona con algún asunto que bajo la legislación aplicable no pueda ser reportado a la Línea de Asistencia Ética de PwC, y el reporte no será tratado por la Línea de Asistencia Ética de PwC se aconseja realizar el reporte directamente a su gerente, socio, equipo de ética o representante de Capital Humano local, según sea apropiado.

6. ¿Cuándo debo emplear otros canales de reporte?

Considera si puedes elevar efectivamente el asunto a alguien directamente en PwC a través de los canales existentes. Si no se siente cómodo haciéndolo, o no sabe a quién contactar, utilice la Línea de Asistencia Ética de PwC.

7. ¿Qué sucede si la información que suministro resulta ser incorrecta?

Sea consciente de que la información que presente puede resultar en decisiones que puedan afectar a otras personas. Por lo tanto, usted podrá presentar información que crea verdadera. En ninguna circunstancia habrá

represalias contra quien reporte de buena fe a la Línea de Asistencia Ética de PwC, aunque luego resulte que la información no sea cierta.

Ni la actuación maliciosa ni el abuso de la Línea de Asistencia Ética de PwC serán tolerados nunca y pueden acarrear medidas disciplinarias e incluir el despido en los casos apropiados.

8. ¿Puedo realizar reportes anónimos?

Le instamos a identificarse cuando realice un reporte porque esto nos ayudará en la investigación del reporte y a protegerle a largo plazo. Su identidad y la información que suministre serán tratadas con los más altos niveles de confidencialidad y serán estrictamente revelados en base a la necesidad del receptor de conocerlos.

Si usted realiza el reporte anónimamente, lo revisaremos. Según sea la naturaleza del asunto, no podremos garantizar que la anonimidad se mantendrá, sin culpa de nuestra parte, ya que es consecuencia natural de la investigación que la identidad de las partes sea revelada. Esto puede ocurrir, por ejemplo, si el caso es particularmente único. Por favor note que en la mayoría de los reportes que han sido presentados anónimamente no podemos descifrar la identidad de quien lo reporta.

Por último, le solicitamos que nos suministre la mayor cantidad de detalles que considere necesario para permitirnos investigar el asunto reportado.

9. ¿Si presento un reporte mi identidad será protegida?

Su identidad será tratada con los más altos niveles de confidencialidad y será compartida únicamente con personas que necesitan acceso ella para investigar el reporte o quienes sean parte en procesos legales.

No revelaremos su identidad a la persona reportada. Por favor note que el caso excepcional en el que pueda requerirse hacerlo sería si usted actúa de mala fe o abusa deliberadamente del proceso, el acusado reclama y estamos obligados a revelar por ley su identidad.

10. ¿Qué datos personales son recolectados y por qué?

Recolectamos los datos personales que nos suministra cuando hace el reporte.

Estos pueden ser:

- su nombre y relación con PwC;
- detalles de identificación, función, detalles de contacto, comportamiento, y otros datos personales de la(s) persona(s) involucrada(s) en lo concerniente al reporte; y
- detalles de identificación, función, datos de contacto y otros datos personales de individuos que tengan conocimiento sobre el tema reportado.

También podemos recolectar datos personales indirectamente sobre usted. Estos podrán ser suministrados por otros reporteros, supervisores, participantes en el caso y otras personas autorizadas involucradas en las investigaciones.

Empleamos datos personales únicamente cuando es necesario para conducir y concluir la investigación del tema reportado. También podremos emplear datos personales si fuese necesario como parte de procesos legales relacionados al tema del reporte y para cumplir con nuestras obligaciones legales (se nos puede requerir legalmente reportar ciertos asuntos a las autoridades externas apropiadas).

11. No suministre datos personales sensibles a menos que sea necesario y relevante

No requerimos que se nos suministren datos personales sensibles a través de nuestra Línea de Asistencia Ética de PwC, por ejemplo: raza u origen étnico, creencias religiosas o de otra índole, antecedentes policivos, físicos o de salud, membresía a sindicatos, datos genéticos o biométricos (cuando son usados únicamente para identificar a

alguien), ni sobre la conducta u orientación sexual. No obstante, podremos recibir datos personales sensibles que usted voluntariamente suministre como parte de un reporte. Únicamente utilizamos los datos personales que sean necesarios para investigar un reporte y eliminaremos prontamente cualesquiera datos personales sensibles que no sean necesarios para investigar un reporte.

12. Datos recolectados automáticamente para el uso del sitio

La Línea de Asistencia Ética de PwC, manejada por nuestro proveedor externo NAVEX, capta automáticamente ciertos datos de ingreso sobre las visitas al sitio de internet. Estos incluyen: la dirección de protocolo de internet, clase de buscador, idioma del buscador y la fecha y hora de su solicitud. Esta información de registro es utilizada para mejorar la operación de la Línea de Asistencia Ética de PwC y no se encuentra vinculada a usted personalmente. Para mayor información vea la declaración de privacidad de NAVEX en la parte inferior de la página web principal de la Línea de Asistencia Ética de PwC.

13. ¿Qué datos personales registran si realizo una consulta sobre las políticas y estándares de PwC?

Puede contactar a la Línea de Asistencia Ética de PwC para consultar sobre cualquiera de las políticas, estándares o del Código de Conducta de PwC.

Utilizamos datos personales (normalmente nombre, posición laboral y correo electrónico) según sea necesario para comunicarnos con usted y responder a sus preguntas. No mantenemos archivos de las preguntas realizadas de forma que sean atribuidas a individuos particulares. La excepción a esto es si el tema está relacionado a sospecha de violación relacionada al negocio de la Red PwC, lo cual será manejado como se describe en las otras secciones de este documento.

14. ¿Debo suministrar datos personales en virtud de un requisito legal o contractual?

El suministro de datos personales a la Línea de Asistencia Ética de PwC es voluntario y no existen requisitos legales o contractuales que obliguen a suministrar datos personales. Contactar o reportar a la Línea de Asistencia Ética de PwC no es obligatorio.

15. ¿En qué justificación legal se apoyan para procesar datos personales?

Las leyes de protección de datos de ciertas jurisdicciones requieren que establezcamos en este documento nuestra justificación, basada en la ley, para recolectar y procesar sus datos personales.

Nos basamos en nuestro interés legítimo para procesar sus datos personales en relación con la Línea de Asistencia Ética de PwC. Por favor note que únicamente nos basamos en nuestro interés legítimo de procesar sus datos personales, hemos evaluado que sus intereses y derechos fundamentales no sobrepasan sus intereses legítimos.

En relación con la Línea de Asistencia Ética PwC, estos intereses legítimos son:

- nuestros intereses legítimos en permitir a las personas consultar y reportar sus sospechas de violaciones serias de forma confidencial; y
- nuestro interés legítimo de identificar, prevenir y manejar violaciones a la ley, al Código de Conducta y a nuestros estándares profesionales.

Nuestra intención es no procesar datos personales sensibles en relación con la Línea de Asistencia Ética de PwC. En la medida en la que necesitemos hacerlo, el fundamento legal para dicho tratamiento es que sea necesario para cumplir con las obligaciones y ejercitar los derechos específicos de PwC en el ámbito laboral, de seguridad social y leyes de protección social, o que el procesamiento sea necesario para establecer, ejercitar o defender reclamaciones legales.

16. ¿Por cuánto tiempo mantienen mis datos personales?

Solamente mantenemos datos personales (i) durante el tiempo necesario para investigar su reporte, o (ii) de otra forma que sea necesario en relación con procesos disciplinarios, legales (incluyendo apelaciones), u otras investigaciones o consultas.

Si determinamos que un reporte carece de fundamento, eliminaremos de forma segura los datos personales asociados a dicho reporte en tanto sea posible, siguiendo tal determinación y conforme a las leyes aplicables.

17. ¿Cuáles son mis derechos en relación a mis datos personales?

Ya sea que usted realice un reporte o sea el objeto de un reporte, si mantenemos o procesamos datos personales suyos, usted tendrá los siguientes derechos, según lo permiten las leyes de protección de datos aplicables. Podremos demorar o denegar solicitudes si consideramos que concederle el acceso amenazará la confidencialidad o afectará nuestra capacidad de investigar un asunto reportado.

Usted podrá ejercitar los derechos legales listados a continuación.

- Podrá obtener confirmación sobre si procesamos datos personales suyos, acceder a copia de sus datos personales y obtener alguna otra información, incluyendo el por qué la procesamos y a quienes la transferimos.
- Podrá solicitar la rectificación de los datos personales si son incorrectos y completar los datos personales incompletos.
- Podrá solicitar la eliminación de sus datos personales en los siguientes casos:
 - los datos personales no se requieren seguir utilizando para los fines para los que fueron recolectados y procesados;
 - nuestro fundamento legal para procesarlos es necesario para los intereses legítimos perseguidos por nosotros, usted objeta el procesamiento y no tenemos fundamentos legítimos superiores;
 - sus datos personales han sido legalmente procesados; o
 - sus datos personales deban ser eliminados para cumplir con una obligación legal a la cual estemos sujetos.
- Usted podrá restringir el procesamiento de datos personales en los siguientes casos:
 - Durante un período de tiempo que nos permita verificar la exactitud de los datos personales cuando usted haya disputado su exactitud;
 - Sus datos personales hayan sido procesados de forma ilegal y usted solicita la restricción del procesamiento en vez de la eliminación;
 - Sus datos personales no siguen siendo necesarios en relación con los fines para los que fueron recolectados y procesados, pero son necesarios para que usted establezca, ejercite y defienda reclamaciones legales; o
 - Durante un período de tiempo que nos permita verificar si nuestra justificación legal para el tratamiento de los datos es superior a sus intereses, cuando usted haya objetado el procesamiento basado en nuestra necesidad de perseguir un interés legítimo.

Usted podrá objetar el procesamiento de datos personales si nuestro fundamento legal para el procesamiento es que el procesamiento es necesario para el interés legítimo perseguido por nosotros.

Usted tendrá el derecho de presentar demandas sobre el tratamiento de datos personales ante su regulador de protección de datos local.

18. ¿Qué otras partes pueden manejar mis datos personales?

a. Otros Miembros de las Firmas PwC

Podemos compartir datos personales con otras firmas PwC en la Red, pero únicamente si es estrictamente necesario en relación con la investigación de un reporte.

b. Proveedores Externos

Podremos revelar datos personales a contratistas externos, subcontratistas, y/o a sus subsidiarias y afiliadas. Los proveedores externos apoyan a la Red PwC al suministrarle y administrar sistemas de IT.

Los terceros suplidores podrán usar a sus propios sub-contratistas, los cuales tendrán acceso a los datos personales (sub-procesadores).

Es nuestra política el utilizar proveedores externos que estén obligados a mantener niveles apropiados de seguridad y confidencialidad para procesar los datos personales únicamente como PwC les instruya, y para exigir esas mismas obligaciones a sus sub-procesadores.

c. Otros receptores de datos personales

También podremos revelar datos personales a:

- Asesores profesionales, por ejemplo, firmas de abogados, si fuese necesario, para establecer, ejercitar o defender nuestros derechos legales y obtener asesoría; y
- Autoridades de cumplimiento de la ley, autoridades gubernamentales, y entes regulatorios, según sea requerido por y de conformidad con las leyes aplicables.

19. La Transferencia de Datos Personales desde el Área de la Comunidad Europea

Si procesamos sus datos personales, estos podrán ser transmitidos y almacenados fuera del país donde usted está ubicado. Esto incluye países fuera del Área Económica Europea (EEA). Puede que dichos países receptores no cuenten con leyes específicas de protección de datos.

Si recolectamos sus datos personales dentro del Área Económica Europea, la transferencia afuera de dicha área será realizada únicamente:

- A un receptor en una ubicación que provee un nivel adecuado de protección de datos personales; y/o
- Bajo un acuerdo que satisface los requisitos de la UE para la transferencia de datos personales a procesadores o controladores de datos fuera de la EEA, tal como cláusulas contractuales estándar aprobadas por la Comisión Europea.

Si los datos personales arriba descritos han sido recolectados dentro del Reino Unido continuaremos aplicando los controles arriba descritos si los datos personales son transferidos fuera de dicha región.

Con la finalidad de proteger las transferencias de datos conforme a la GDPR, PwC y Navex han adoptado las Cláusulas Contractuales Estándares de la Comisión Europea (SCCs), las cuales se consideran salvaguarda suficiente para la transferencia de datos entre controladores y procesadores de datos que puedan encontrarse fuera de la UE.

20. Menores de Edad

La Línea de Asistencia Ética de PwC no debe ser utilizada por menores de 18 años.

21. Puntos de contacto para consultas y ejercicio de derechos legales.

Podrá:

- presentar una solicitud [request](#) si deseas ejercitar un derecho legal en relación con tus datos personales; y/o
- presentar una consulta [enquiry](#) si tiene alguna pregunta sobre el manejo de sus datos personales por parte de PwC.

Cote d'Ivoire

PwC Ethics Helpline - Frequently Asked Questions and Privacy Information	PwC Ethics Helpline – Foire aux Questions et informations de confidentialité
Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline. The FAQs and Privacy Information Document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data. This document was last updated in December 2020. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date. FAQs • Key terms used in these FAQs • Who is responsible for the personal data I submit to the PwC Ethics Helpline? • Who can use the PwC Ethics Helpline? • How do I contact the PwC Ethics Helpline? • What kinds of issues can I raise with the PwC Ethics Helpline? • When should I use other reporting channels? • What if the information I provide turns out to be incorrect? • Can I make a report anonymously? • If I submit a report, is my identity protected? • What personal data do you collect and why? • Do not submit sensitive personal data unless it's necessary and relevant • Site usage data that is collected automatically • What personal data do you record if I ask a question about PwC policies or standards? • Must I provide personal data as a statutory or contractual requirement? • What legal justification do you rely on to process personal data? • For how long do you keep my personal data? • What are my rights in connection with my personal data? • Which other parties could handle my personal data?	Veillez-vous familiariser avec la FAQ avant de signaler volontairement à PwC Ethics Helpline. La FAQ et le document d'informations sur la confidentialité expliquent quels éléments peuvent être signalés à PwC Ethics Helpline, comment les données personnelles soumises à la Helpline sont traitées et protégées, et les droits que vous pouvez exercer pour maîtriser vos données personnelles. La dernière mise à jour de ce document date décembre 2020. Nous pourrions peut-être mettre à jour ce document à l'avenir. Si nous le faisons, nous changerons la dernière date mise à jour sur cette page. Le document modifié s'applique à partir de la dernière date de mise à jour. FAQ • Termes clés utilisés dans la FAQ • Qui est responsable des données personnelles que je soumetts à PwC Ethics Helpline? • Qui peut utiliser PwC Ethics Helpline? • Comment contacter le service d'assistance en matière d'éthique de PwC? • Quels types de problèmes puis-je soulever avec PwC Ethics Helpline? • Quand dois-je utiliser d'autres canaux de rapport? • Que faire si les informations que je fournis s'avèrent incorrectes? • Puis-je effectuer un signalement de manière anonyme? • Dans le cas d'un signalement, mon identité est-elle protégée? • Quelles données personnelles collectez-vous et pourquoi? • Ne soumettez pas de données personnelles sensibles à moins que cela ne soit nécessaire et pertinent • Données d'utilisation du site collectées automatiquement • Quelles données personnelles enregistrez-vous si je pose une question sur les politiques ou les normes de PwC? • Dois-je fournir des données personnelles en tant qu'obligation légale ou contractuelle? • Sur quelle base juridique vous appuyez-vous pour traiter les données personnelles?

- **Transfers of Personal Data from the European Economic Area**
- **Children**
- **Contact points for questions and exercising legal rights**

1. Key terms used in these FAQs

In these FAQs, we refer to information about you or information that identifies you as “**personal data**” or “**personal information**.” We use the term “**processing**” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to the PwC Ethics Helpline?

The data controller of personal data you provide to PwC Ethics Helpline is the PwC firm that is responsible for addressing or investigating the matter you have raised. This is usually the PwC firm where the incident took place or that is directly connected with the matter you have raised. A “data controller” has primary responsibility for ensuring that the handling of your personal data complies with data protection laws.

For a list of active client facing entities within the PwC network and countries and regions in which PwC member firms operate, see the links provided at the beginning of this PDF document.

In this document, “we,” “us” and “PwC” means the PwC firm that is responsible for addressing the matter raised and that is the data controller of your personal information.

3. Who can use the PwC Ethics Helpline?

PwC Ethics Helpline can be used by PwC workers (including PwC partners, directors, managers, employees, independent contractors, and contingent workers) and external stakeholders, such as business partners, clients, suppliers, and anyone who has interacted with PwC. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of the PwC Network as further specified below.

4. How do I contact the PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone and by Web.

PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24-hour access. NAVEX specialists will receive reports

- **Pendant combien de temps conservez-vous mes données personnelles?**
- **Quels sont mes droits en relation avec mes données personnelles?**
- **Quelles autres parties pourraient gérer mes données personnelles?**
- **Transferts de données personnelles depuis l'Espace économique européen**
- **Les enfants**
- **Points de contact pour les questions et l'exercice des droits légaux**

1. Termes clés utilisés dans ces FAQ

Dans ces FAQ, nous faisons référence à des informations vous concernant ou à des informations qui vous identifient en tant que «données personnelles» ou «informations personnelles». Nous utilisons le terme «traitement» pour décrire collectivement toute action ou opération impliquant des données personnelles, y compris leur collecte, stockage, organisation, analyse, examen, transfert et destruction.

2. Qui est responsable des données personnelles que je soumetts à PwC Ethics Helpline?

Le responsable du traitement des données personnelles que vous fournissez à PwC Ethics Helpline est la société PwC chargée de traiter ou d'enquêter sur la question que vous avez soulevée. Il s'agit généralement du cabinet PwC où l'incident a eu lieu ou qui est directement lié à la question que vous avez soulevée. Un «contrôleur de données» a la responsabilité principale de s'assurer que le traitement de vos données personnelles est conforme aux lois sur la protection des données.

Pour une liste des entités actives face aux clients au sein du réseau PwC et des pays et régions dans lesquels les sociétés membres de PwC opèrent, consultez les liens fournis au début de ce document PDF.

Dans ce document, les termes «nous» et «PwC» désignent la société PwC qui est responsable de traiter la question soulevée et du traitement de vos informations personnelles.

3. Qui peut utiliser PwC Ethics Helpline?

PwC Ethics Helpline peut être utilisé par les employés de PwC (y compris les associés de PwC, les directeurs, les managers, les employés, les prestataires indépendants et les collaborateurs intérimaires) et les parties prenantes externes, telles que les partenaires commerciaux, les clients, les fournisseurs et toute personne ayant interagi avec PwC. Ces personnes peuvent contacter volontairement PwC Ethics Helpline pour poser une question ou signaler un problème de



submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with the PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC's Global Code of Conduct; or (3) unethical conduct.

Asking a question about any PwC policy, standard, or PwC's Global Code of Conduct.

In certain countries, PwC may only accept reports relating to certain matters, such as financial, accounting, auditing, and bribery matters. If your concern pertains to a matter that under applicable legislation can't be reported to PwC Ethics Helpline, the report will not be dealt with by PwC Ethics Helpline and you will be advised to report the matter directly to your local manager, partner, ethics team, or HC representative, as appropriate.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don't feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue. Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

We encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

conformité concernant les activités du réseau PwC, comme indiqué ci-dessous.

4. Comment puis-je contacter le service d'assistance en matière d'éthique de PwC?

Il existe deux façons de contacter le service d'assistance en matière d'éthique de PwC: par téléphone et par Web.

PwC a passé un contrat avec un tiers indépendant, NAVEX, pour administrer la ligne d'assistance. L'outil offre un accès 24h / 24. Les spécialistes de NAVEX recevront les rapports soumis via le site Web ou par téléphone et achemineront les rapports aux représentants appropriés de PwC pour examen.

5. Quels types de problèmes puis-je soulever avec PwC Ethics Helpline?

PwC Ethics Helpline sert à:

Signaler toute conduite/comportement qui, selon vous, constitue une infraction grave: (1) violation de la loi ou de la réglementation; (2) violation d'une politique, d'une norme ou du code de conduite global de PwC; ou (3) une conduite contraire à l'éthique.

Poser une question sur toute politique, norme ou code de conduite de PwC.

Dans certains pays, PwC peut uniquement accepter des rapports concernant certaines questions, telles que les questions financières, comptables, d'audit et de corruption. Si votre préoccupation concerne une question qui, en vertu de la législation applicable, ne peut pas être signalée au service d'assistance en matière d'éthique de PwC, le rapport ne sera pas traité par le service d'assistance de PwC Ethics Helpline et il vous sera conseillé de signaler le problème directement à votre manager local, associé, votre équipe Ethics ou le responsable HC, suivant le cas.

6. Quand dois-je utiliser d'autres canaux de notification?

Demandez-vous si vous pouvez soulever efficacement la question avec quelqu'un directement chez PwC via les canaux existants. Si vous ne vous sentez pas à l'aise ou si vous ne savez pas à qui vous adresser, utilisez la PwC Ethics Helpline.

7. Que faire si les informations que je fournis s'avèrent incorrectes?

Sachez que les informations que vous soumettez peuvent entraîner des décisions qui affectent d'autres

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique. Note that, for the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

Your identity will be treated with the highest levels of confidentiality and will only be shared with people who need access to this to investigate the report or who are part of legal proceedings.

We will not disclose your identity to the alleged wrongdoer. Please note that the exceptional situation where we may be required to do this is if you acted maliciously or deliberately abused the process, the accused raises a claim, and we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary, as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data unless it's necessary and relevant

personnes. Par conséquent, vous devez soumettre des informations que vous pensez être vraies. En aucun cas, il n'y aura de représailles contre quiconque se présente de bonne foi à PwC Ethics Helpline même si des informations s'avèrent fausses par la suite.

Agir avec malveillance ou abuser de la ligne d'assistance éthique PwC Ethics Helpline ne sera jamais toléré et pourrait entraîner des mesures disciplinaires pouvant aller jusqu'au licenciement dans les cas appropriés.

8. Puis-je faire un rapport de manière anonyme?

Nous vous encourageons à vous identifier lorsque vous faites un rapport, car cela nous aidera à enquêter sur les faits et à vous protéger à long terme. Votre identité et les informations que vous fournissez seront traitées avec les plus hauts niveaux de confidentialité et ne seront divulguées qu'en fonction des besoins.

Si vous faites un rapport de manière anonyme, nous l'examinerons. Nous ne pouvons garantir un anonymat permanent car la nature du problème peut, sans faute de notre part, révéler naturellement par la suite l'identité des personnes impliquées. Cela pourrait se produire, par exemple, si le cas est particulièrement unique. Notez que, pour la majorité des reportages qui ont été soumis de manière anonyme, nous ne sommes pas en mesure de déchiffrer l'identité du rapporteur.

En fin de compte, nous vous demandons de nous fournir autant de détails que vous jugez nécessaires pour nous permettre d'enquêter sur les faits signalés.

9. Dans le cas d'un signalement, mon identité est-elle protégée?

Votre identité sera traitée avec le plus haut niveau de confidentialité et ne sera partagée qu'avec les personnes qui ont besoin d'y accéder pour enquêter sur le signalement ou qui font partie d'une procédure judiciaire.

Nous ne divulguons pas votre identité à l'auteur présumé. Veuillez noter que nous pouvons exceptionnellement être tenus de divulguer votre identité seulement si vous avez agi de manière malveillante, ou avez abusé délibérément du processus, l'auteur présumé pourra alors soulever une réclamation et nous devons alors lui divulguer votre identité par la loi.

10. Quelles données personnelles collectez-vous et pourquoi?

We do not require submission of sensitive personal data through PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will promptly delete any sensitive personal data that is not necessary to investigate a concern.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third-party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

15. What legal justification do you rely on to process personal data?

The data protection laws of some jurisdictions require that we set out in this document our justification, based on law, for collecting and processing your personal data. We rely on our legitimate interests to process your personal data in connection with PwC Ethics Helpline. Please note that where we rely on our legitimate

Nous collectons les données personnelles que vous fournissez lors de la déclaration.

Cela peut être:

- Votre nom et votre relation avec PwC;
- Détails d'identification, fonction, coordonnées, comportement et autres données personnelles de la ou des personnes impliquées; et
- Détails d'identification, fonction, coordonnées et autres données personnelles des personnes qui ont connaissance des faits signalés.

Nous pouvons également collecter indirectement des données personnelles vous concernant. Ces informations peuvent être fournies par d'autres déclarants, superviseurs, personnes impliquées et autres personnes autorisées participant aux enquêtes.

Nous n'utilisons les données personnelles que dans la mesure nécessaire pour mener et conclure l'enquête sur les faits signalés. Nous pouvons également utiliser les données personnelles si nécessaire dans le cadre de procédures judiciaires connexes et pour respecter nos obligations légales (nous pouvons être tenus par la loi de signaler certaines questions aux autorités externes appropriées).

11. Ne soumettez pas de données personnelles sensibles à moins que cela ne soit nécessaire et pertinent

Nous n'exigeons pas la soumission de données personnelles sensibles via la PwC Ethics Helpline telles que les origines ethnique ou raciale, les convictions religieuses ou autres, les opinions politiques, le casier judiciaire, la santé physique ou mentale, l'appartenance à un syndicat, les données génétiques ou biométriques (lorsqu'elles sont utilisées pour identifier quelqu'un de manière unique) et l'orientation sexuelle ou le mode de vie. Cependant, nous pouvons recevoir des données personnelles sensibles parce que vous les fournissez dans le cadre d'un rapport. Nous n'utilisons les données personnelles que si nécessaire pour enquêter sur un rapport et nous supprimerons rapidement toutes les données personnelles sensibles qui ne sont pas nécessaires pour enquêter sur des faits.

12. Données d'utilisation du site collectées automatiquement

PwC Ethics Helpline, fourni par notre fournisseur tiers, NAVEX, collecte automatiquement certaines données sur les visites sur le site Web. Cela comprend l'adresse numérique de l'ordinateur (adresse IP), le type de navigateur, la langue du navigateur et la date et l'heure de votre demande. Ces données sont utilisées pour

interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests. In connection with PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. To the extent we need to do this, the legal basis for such processing is that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or that the processing is necessary for the establishment, exercise or defence of legal claims.

16. For how long do you keep my personal data?

We only keep personal data (i) for the period of time needed to investigate your report or (ii) as otherwise necessary in connection with disciplinary proceedings, legal proceedings (including appeals), or other investigation or inquiry.

If we determine that a report is unsubstantiated, we will securely delete the personal data associated with the unsubstantiated report as soon as practicable following this determination and in accordance with applicable law.

17. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed.

améliorer le fonctionnement de PwC Ethics Helpline et ne sont pas liées à vous personnellement. Pour plus d'informations, consultez la déclaration de confidentialité de NAVEX en bas de la page d'accueil de PwC Ethics Helpline.

13. Quelles données personnelles enregistrez-vous si je pose une question sur les politiques ou les normes de PwC?

Vous pouvez contacter PwC Ethics Helpline pour poser une question sur toute politique, norme ou code de conduite de PwC.

Nous utilisons les données personnelles (généralement le nom, la fonction et l'adresse e-mail) si nécessaire pour correspondre avec vous afin que nous puissions répondre à votre question. Nous ne conservons pas de dossiers qui attribuent des questions posées à des individus particuliers. L'exception à cette règle est, si la question concerne une violation présumée liée aux activités du réseau PwC, qui sera traitée comme décrit dans les autres sections de ce document.

14. Dois-je fournir des données personnelles en tant qu'obligation légale ou contractuelle?

La fourniture de données personnelles à PwC Ethics Helpline est volontaire et il n'y a aucune obligation légale ou contractuelle de fournir des données personnelles.

Il n'est pas obligatoire de contacter ou de signaler à PwC Ethics Helpline.

15. Sur quelle base juridique vous appuyez-vous pour traiter les données personnelles ?

Les lois sur la protection des données de certaines juridictions exigent que nous exposions dans ce document notre base juridique pour la collecte et le traitement de vos données personnelles.

Nous nous appuyons sur nos intérêts légitimes pour traiter vos données personnelles en relation avec PwC Ethics Helpline. Veuillez noter que lorsque nous nous appuyons sur nos intérêts légitimes pour traiter vos données personnelles, nous avons évalué que vos intérêts et droits fondamentaux ne l'emportent pas sur nos intérêts légitimes.

Dans le cadre de la PwC Ethics Helpline, ces intérêts légitimes sont les suivants :

- nos intérêts légitimes à permettre aux gens de poser des questions et de nous signaler des

- You may be able to request deletion or erasure of your personal data in the following cases: - the personal data is no longer necessary in relation to the purposes for which it was collected and processed; - our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds; - your personal data has been unlawfully processed; or - your personal data must be erased to comply with a legal obligation to which we are subject. - You may be able to restrict personal data processing in the following cases: - for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data; - your personal data have been unlawfully processed and you request restriction of processing instead of deletion; - your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or - for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us. - You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us. You may have the right to lodge complaints about personal data handling with your local data protection regulator. 18. Which other parties could handle my personal data? a. Other PwC Member Firms We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report.	- violations graves présumées de manière confidentielle; et - nos intérêts légitimes à identifier, prévenir et traiter les violations des lois, de notre code de conduite et de nos normes professionnelles. Nous n'avons pas l'intention de traiter des données personnelles sensibles en lien avec PwC Ethics Helpline. Dans la mesure où nous devons le faire, la base juridique d'un tel traitement est qu'il est nécessaire aux fins de l'exécution des obligations et de l'exercice des droits spécifiques de PwC dans le domaine du droit du travail, de la sécurité sociale et de la protection sociale, ou que le traitement est nécessaire à la constatation, à l'exercice ou à la défense de droits en justice. 16. Pendant combien de temps conservez-vous mes données personnelles? Nous conservons uniquement les données personnelles pendant la période de temps nécessaire pour enquêter sur votre rapport ou (ii) si cela est nécessaire dans le cadre de procédures disciplinaires, de procédures judiciaires (y compris les recours) ou d'autres enquêtes ou enquêtes. Si nous déterminons qu'un rapport n'est pas corroboré, nous supprimerons en toute sécurité les données personnelles associées au rapport non corroboré dès que possible après cette détermination et conformément à la loi applicable 17. Quels sont mes droits en relation avec mes données personnelles? Que vous fassiez un signalement ou fassiez l'objet d'un signalement, si nous détenons ou traitons des données personnelles vous concernant, vous pouvez disposer des droits suivants, conformément aux lois applicables en matière de protection des données. Nous pouvons retarder ou refuser des demandes si nous pensons que l'octroi de l'accès mettra en danger la confidentialité ou compromettra notre capacité à enquêter sur un problème signalé. Vous pouvez exercer les droits légaux énumérés ci-dessous. - Vous pouvez être en mesure d'obtenir une confirmation si nous traitons des données personnelles vous concernant, accéder à une copie de vos données personnelles et obtenir certaines autres informations, y compris pourquoi nous les traitons et les destinataires des données personnelles.

b. Third Party Providers

We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems. The third-party providers may use their own third party subcontractors that have access to personal data (sub-processors).

It is our policy to use only third-party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.

c. Other recipients of personal data

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and
- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

19. Transfers of Personal Data from the European Economic Area

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries outside the European Economic Area (EEA). Recipient countries may not have laws that provide specific protection for personal data.

If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or
- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.

Our approach if the United Kingdom exits the European Union or European Economic Area: we already apply, and will continue to apply, the controls described above if personal data collected within the United Kingdom is transferred outside the United Kingdom.

20. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

- Vous pouvez être en mesure de demander la rectification des données personnelles si elles sont inexactes ou incomplètes.
- Vous pouvez demander la suppression ou l'effacement de vos données personnelles dans les cas suivants :

- les données personnelles ne sont plus nécessaires au regard des finalités pour lesquelles elles ont été collectées et traitées;
- notre fondement juridique pour le traitement est que le traitement est nécessaire pour des intérêts légitimes que nous poursuivons, vous vous opposez au traitement et nous n'avons pas de motifs légitimes impérieux;
- vos données personnelles ont été traitées illégalement; ou
- vos données personnelles doivent être effacées pour respecter une obligation légale à laquelle nous sommes soumis.

- Vous pouvez restreindre le traitement des données personnelles dans les cas suivants:

- pendant une période nous permettant de vérifier l'exactitude des données personnelles lorsque vous avez contesté l'exactitude des données personnelles;
- vos données personnelles ont été traitées illégalement et vous demandez la restriction du traitement au lieu de la suppression;
- vos données personnelles ne sont plus nécessaires au regard des finalités pour lesquelles elles ont été collectées et traitées, mais vous avez besoin des données personnelles pour établir, exercer ou défendre des actions en justice; ou
- pendant une période nous permettant de vérifier si les motifs légitimes sur lesquels nous nous appuyons l'emportent sur vos intérêts lorsque vous vous êtes opposé au traitement, car il est nécessaire à la poursuite d'un intérêt légitime identifié par nous.

- Vous pouvez être en mesure de vous opposer au traitement de vos données personnelles si notre fondement juridique pour le traitement est que le traitement est nécessaire pour un intérêt légitime que nous poursuivons.

Vous pouvez avoir le droit de déposer des plaintes concernant le traitement des données personnelles

21. Contact points for questions and exercising legal rights

You can:

- submit a [request](#) if you wish to exercise a legal right in relation to your personal data; and/or
- submit an [enquiry](#) if you have a question about PwC's handling of your personal data.

auprès de votre régulateur local de protection des données.

18. Quelles autres parties pourraient gérer mes données personnelles?

g. Autres cabinets membres de PwC

Nous pouvons partager des données personnelles avec d'autres sociétés membres du réseau PwC, mais uniquement si cela est strictement nécessaire dans le cadre de l'enquête sur un rapport.

h. Fournisseurs tiers

Nous pouvons divulguer des données personnelles à des tiers, sous-traitants et/ou à leurs filiales et sociétés affiliées. Des tiers assistent le réseau PwC en fournissant et en administrant des systèmes informatiques.

Les prestataires tiers peuvent utiliser leurs propres sous-traitants tiers qui ont accès aux données personnelles (sous-traitants).

Notre politique est de n'utiliser que des fournisseurs tiers qui sont tenus de maintenir des niveaux appropriés de sécurité et de confidentialité, de traiter les données personnelles uniquement selon les instructions de PwC et de transférer ces mêmes obligations à leurs sous-traitants.

i. Autres destinataires de données personnelles

Nous pouvons également divulguer des données personnelles :

- A des conseillers professionnels, par exemple des cabinets d'avocats, si nécessaire pour établir, exercer ou défendre nos droits légaux et obtenir des conseils; et
- Aux forces de l'ordre, autorités gouvernementales et organismes de réglementation, conformément aux lois applicables.

19. Transferts de données personnelles depuis l'Espace économique européen

Si nous traitons vos données personnelles, vos données personnelles peuvent être transmises en dehors du pays où vous vous trouvez, y compris pour le stockage. Cela inclut les pays en dehors de l'Espace économique européen (EEE). Les pays destinataires peuvent ne pas

	avoir de lois prévoyant une protection spécifique pour les données personnelles. Si nous collectons vos données personnelles au sein de l'Espace économique européen, le transfert en dehors de l'Espace économique européen sera uniquement: • à un destinataire dans un lieu qui offre un niveau de protection adéquat pour vos données personnelles; et / ou • dans le cadre d'un accord qui satisfait aux exigences de l'UE pour le transfert de données à caractère personnel vers des sous-traitants ou des contrôleurs de données en dehors de l'EEE, telles que les clauses contractuelles types approuvées par la Commission européenne. Notre approche en cas de sortie du Royaume-Uni de l'Union européenne ou de l'Espace économique européen: nous appliquons déjà, et continuerons d'appliquer, les contrôles décrits ci-dessus si les données personnelles collectées au Royaume-Uni sont transférées hors du Royaume-Uni. 20. Enfants PwC Ethics Helpline n'est pas destiné, et ne devrait pas être utilisé par toute personne âgée de moins de 18 ans. 21. Points de contact pour les questions et l'exercice des droits légaux Vous pouvez: • Soumettre une demande si vous souhaitez exercer un droit sur vos données personnelles; et/ou • Soumettre une question si vous avez une question sur le traitement de vos données personnelles par PwC

Croatia

PwC Ethics Helpline - Frequently Asked Questions and Privacy Information

Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline.

The FAQs and Privacy Information Document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data.

This document was last updated in April 2021. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date.

Key terms used in these FAQs

Who is responsible for the personal data I submit to PwC Ethics Helpline?

Who can use PwC Ethics Helpline?

How do I contact PwC Ethics Helpline?

What kinds of issues can I raise with PwC Ethics Helpline?

When should I use other reporting channels?

What if the information I provide turns out to be incorrect?

Can I make a report anonymously?

If I submit a report, is my identity protected?

What personal data do you collect and why?

Do not submit sensitive personal data unless it's necessary and relevant

Site usage data that is collected automatically

What personal data do you record if I ask a question about PwC policies or standards?

Must I provide personal data as a statutory or contractual requirement?

What legal justification do you rely on to process personal data?

For how long do you keep my personal data?

Automated decision making

What are my rights in connection with my personal data?

Which other parties could handle my personal data?

Transfers of Personal Data from the European Economic Area

Children

Contact points for questions and exercising legal rights

1. Key terms used in these FAQs

In these FAQs and Privacy Information, we refer to information about you or information that identifies you as “personal data” or “personal information.” We use the term “processing” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to PwC Ethics Helpline?

The data controllers of personal data you provide to PwC Ethics Helpline are PricewaterhouseCoopers d.o.o., and PricewaterhouseCoopers Savjetovanje d.o.o. the Croatian firms of the PwC global network. The PricewaterhouseCoopers d.o.o. and PricewaterhouseCoopers Savjetovanje d.o.o. will investigate complaints under its responsibilities if the incident occurred in Croatia or if it is directly connected with the matter you have raised. As “data controller”, the Croatian firm has primary responsibility for ensuring that the handling of your personal data complies with relevant data protection laws. In this document, “we,” “us” and “PwC” means the Croatian firm of the



PwC global network that is responsible for addressing the matter raised and that is the data controller of your personal information.

3. Who can use PwC Ethics Helpline?

PwC Ethics Helpline can be used by anyone, including PwC personnel (eg PwC partners, directors, managers, employees, independent contractors, and contingent workers), external stakeholders, such as business partners, clients, suppliers, and anyone else who has interacted with PwC or has an interest in our activities. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of PwC as further specified below.

4. How do I contact PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone ([link](#)) and by Web ([link](#)).

PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24-hour access. NAVEX specialists will receive reports submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC's Global Code of Conduct; or (3) unethical conduct

Asking a question about any PwC policy, standard, or PwC's Global Code of Conduct.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don't feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue.

Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

We encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique. Note that, for the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?



Your identity will be treated with the highest levels of confidentiality and will only be shared with people who need access to this to investigate the report or who are part of legal proceedings.

We will not disclose your identity to the alleged wrongdoer. Please note that the exceptional situation where we may be required to do this is if you acted maliciously or deliberately abused the process, the accused raises a claim, and we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary, as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data unless it's necessary and relevant

We do not require submission of sensitive personal data through PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation.

However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will promptly delete any sensitive personal data that is not necessary to investigate a concern.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third-party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

15. What legal justification do we rely on to process personal data?

We rely on our legitimate interests to process your personal data in connection with PwC Ethics Helpline. Please note that where we rely on our legitimate interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests.

In connection with PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. To the extent we need to do this, the condition for such processing, which will vary according to the specific matter under investigation, will be one of the categories below:

- that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or
- that the processing is necessary for the establishment, exercise or defence of legal claims, or
- that the processing is necessary for reasons of substantial public interest.

16. For how long do you keep my personal data?

We retain the personal data processed by us for as long as is considered necessary for the purpose for which it was collected. Our baseline retention period for records and other documentary evidence created in the PwC Ethics Helpline is 10 years from the closure of an investigation.

17. Automated decision making

Your personal data will not be used for automated decision-making, including profiling, which produces legal effects concerning you or similarly significantly affects you.

18. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed.
- You may be able to request deletion or erasure of your personal data in the following cases:
 - the personal data is no longer necessary in relation to the purposes for which it was collected and processed;
 - our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds;
 - your personal data has been unlawfully processed; or
 - your personal data must be erased to comply with a legal obligation to which we are subject.

You may be able to restrict personal data processing in the following cases:

- for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data;
 - your personal data have been unlawfully processed and you request restriction of processing instead of deletion;
 - your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or
 - for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us.
-
- You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us.

You may have the right to lodge complaints about personal data handling with the Croatian Personal Data Protection Agency.

For further information on your rights and how to complain to your local data protection regulator, please refer to the following [website: https://azop.hr/agency-contact/](https://azop.hr/agency-contact/).

19. Which other parties could handle my personal data?

a. Other PwC Member Firms

We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report.

b. Third Party Providers

We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems.

The third-party providers may use their own third-party subcontractors that have access to personal data (sub-processors).

It is our policy to use only third-party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.

c. Other recipients of personal data

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and
- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

20. Transfers of Personal Data from the European Economic Area

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries outside the European Economic Area (EEA). Recipient countries may not have laws that provide specific protection for personal data.

If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or

- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.

21. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

22. Contact points for questions and exercising legal rights

If you would like to exercise your legal rights or ask a question in relation to this privacy statement, please contact the Croatian Data Protection team at: hr_privacy@pwc.com

Czech Republic

PwC Ethics Helpline Frequently Asked Questions and Privacy Information	Etická linka PwC Často kladené dotazy a informace o ochraně soukromí
Please familiarise yourself with the FAQs and Privacy Information before you voluntarily make a report to PwC Ethics Helpline contained in this document. This document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data. This document was last updated in April 2021. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date. Key terms used in these FAQs Who is responsible for the personal data I submit to PwC Ethics Helpline? Who can use PwC Ethics Helpline? How do I contact PwC Ethics Helpline? What kinds of issues can I raise with PwC Ethics Helpline? When should I use other reporting channels? What if the information I provide turns out to be incorrect? Can I make a report anonymously? If I submit a report, is my identity protected? What personal data do you collect and why? Do not submit sensitive personal data unless it's necessary and relevant Site usage data that is collected automatically What personal data do you record if I ask a question about PwC policies or standards? Do I have to provide personal data as a statutory or contractual requirement? What legal justification do you rely on to process personal data? For how long do you keep my personal data? Automated decision making What are my rights in connection with my personal data? Which other parties could handle my personal data?	Dovolujeme si vás požádat, abyste se předtím, než dobrovolně podáte oznámení prostřednictvím etické linky PwC, seznámili s často kladenými dotazy (dále jen "FAQ") a informacemi o ochraně soukromí, obsaženými v tomto dokumentu. Tento dokument vysvětluje, v jakých záležitostech se lze na etickou linku PwC obracet, jak jsou zpracovávány a chráněny osobní údaje poskytnuté etické lince PwC a jaká máte práva v souvislosti s vašimi osobními údaji. Tento dokument byl naposledy aktualizován v duben 2021. Dokument můžeme v budoucnosti aktualizovat. V takovém případě změníme datum poslední aktualizace na této stránce. Upravený dokument je platný a účinný od data jeho poslední aktualizace. Klíčové pojmy používané v těchto FAQ Kdo odpovídá za osobní údaje, které poskytnu etické lince PwC? Kdo se může na etickou linku PwC obrátit? Jak mohu etickou linku PwC kontaktovat? V jakých záležitostech se mohu na etickou linku PwC obrátit? Kdy je vhodné pro oznámení využít jiné kanály? Co když se ukáže, že informace, které jsem poskytl/a, nejsou pravdivé? Mohu oznámení učinit anonymně? Pokud učiním oznámení, bude má totožnost chráněna? Jaké osobní údaje shromažďujete a proč? Neposkytujete citlivé osobní údaje, pokud to není nezbytné a relevantní Údaje o využití webu, které se shromažďují automaticky Jaké osobní údaje zaznamenáváte, když vznesu dotaz týkající se politik nebo norem PwC? Musím poskytnout osobní údaje jako zákonný nebo smluvní požadavek? Na základě jakého právního důvodu zpracováváte osobní údaje? Jak dlouho mé osobní údaje uchovávejte?

**Transfers of Personal Data from the European Economic Area
Children
Contact points for questions and exercising legal rights**

1. Key terms used in these FAQs

In these FAQs and Privacy Information, we refer to information about you or information that identifies you as “personal data” or “personal information.” We use the term “processing” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to PwC Ethics Helpline?

The data controller of personal data you provide to PwC Ethics Helpline is PricewaterhouseCoopers Česká republika, s.r.o. or another PwC member firm, listed under this [link](#) (the relevant PwC Czech firm). The relevant PwC Czech firm will investigate complaints under its responsibilities if the incident occurred in the Czech Republic or if it is directly connected with the matter you have raised. As “data controller”, the relevant PwC Czech firm has primary responsibility for ensuring that the handling of your personal data complies with relevant data protection laws. In this document, “we,” “us” and “PwC” means the relevant PwC Czech firm of the PwC global network that is responsible for addressing the matter raised and that is the data controller of your personal information.

3. Who can use PwC Ethics Helpline?

PwC Ethics Helpline can be used by anyone, including PwC personnel (eg PwC partners, directors, managers, employees, independent contractors, and contingent workers), external stakeholders, such as business partners, clients, suppliers, and anyone else who has interacted with PwC or has an interest in our activities. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of PwC as further specified below.

4. How do I contact PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone ([link](#)) and by Web ([link](#)).

Automatizované rozhodování

**Jaká mám práva v souvislosti se shromažďováním mých osobních údajů?
Jaké další subjekty by mohly mé osobní údaje zpracovávat?**

Předávání osobních údajů mimo Evropský hospodářský prostor

Děti

Kontaktní místa pro dotazy a uplatňování zákonných práv

1. Klíčové pojmy používané v těchto FAQ

V těchto FAQ a informacích o ochraně soukromí označujeme informace o vás nebo informace, na základě nichž lze určit vaši totožnost, jako „osobní údaje“ nebo „osobní informace“. Výraz „zpracovávání“ používáme pro popis jakéhokoli úkonu nebo operace zahrnující osobní údaje, včetně jejich shromažďování, uchovávání, organizování, analyzování, přezkumu, předávání a likvidace.

2. Kdo odpovídá za osobní údaje, které poskytnu etické lince PwC?

Správcem osobních údajů, které poskytnete etické lince PwC je PricewaterhouseCoopers Česká republika, s.r.o., nebo některá jiná členská společnost sítě PwC uvedená na tomto [odkazu](#) (příslušná česká PwC společnost). Příslušná česká PwC společnost prošetří stížnosti spadající do oblasti její působnosti, pokud k incidentu došlo na území České republiky nebo se jí záležitost, kterou jste nahlásili, přímo týká. Jako „správce údajů“ je příslušná česká firma sítě PwC primárně odpovědná za zajištění, že s vašimi osobními údaji bude nakládáno v souladu s příslušnými právními předpisy o ochraně osobních údajů. Výrazy „my“, „nás“ a „PwC“ se v tomto dokumentu rozumí příslušná česká PwC společnost, která je součástí globální sítě PwC, a která odpovídá za řešení nahlášené záležitosti a která je správcem vašich osobních údajů.

3. Kdo se může na etickou linku PwC obrátit ?

Etickou linku PwC může využít kdokoli, včetně zaměstnanců PwC (např. partneři, ředitelé, manažeři, zaměstnanci, nezávislí dodavatelé a smluvní pracovníci PwC), externí subjekty, jako jsou obchodní partneři, klienti, dodavatelé a kdokoli další, kdo jednal s PwC nebo má zájem na naší činnosti. Tyto osoby se mohou dobrovolně obrátit na etickou linku PwC a vznést dotaz nebo nahlásit obavu týkající se dodržování předpisů v

PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The Helpline provides 24-hour access. NAVEX specialists will receive reports submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC's Global Code of Conduct; or (3) unethical conduct

Asking a question about any PwC policy, standard, or PwC's Global Code of Conduct.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don't feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue.

Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

We encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of

souvislosti s obchodní činností PwC, jak je podrobněji specifikováno níže.

4. Jak mohu etickou linku PwC kontaktovat?

Etickou linku PwC lze kontaktovat dvěma způsoby: telefonicky ([odkaz](#)) a prostřednictvím webových stránek ([odkaz](#)).

Zajištěním správy etické linky PwC smluvně pověřila nezávislou třetí stranu, společnost NAVEX. Linka je k dispozici 24 hodin denně. Specialisté společnosti NAVEX obdrží oznámení podaná prostřednictvím webových stránek nebo telefonicky a předají je příslušným zástupcům PwC k přezkoumání.

5. V jakých záležitostech se mohu na etickou linku PwC obrátit?

Etická linka PwC je určena pro:

oznamování jakéhokoli chování, které podle vašeho přesvědčení představuje závažné: 1) porušení právních předpisů; 2) porušení politiky, normy nebo Globálního etického kodexu PwC nebo 3) neetické chování.

Vznesení dotazu týkajícího se jakékoli politiky, normy nebo Globálního etického kodexu PwC.

6. Kdy je vhodné pro oznámení využít jiné kanály?

Zvažte, zda nelze příslušnou záležitost efektivně řešit s někým přímo v PwC prostřednictvím stávajících kanálů. Pokud vám to nevyhovuje nebo nevíte, na koho se obrátit, použijte etickou linku PwC.

7. Co když se ukáže, že informace, které jsem poskytl/a, nejsou pravdivé?

Uvědomte si, že informace, které nahlásíte, mohou vést k rozhodnutím, jež ovlivní jiné osoby. Proto byste měli uvádět informace, které jsou podle vás pravdivé. Osobě, která v dobré víře podá oznámení na etickou linku PwC, nehrozí za žádných okolností trest, i pokud se ukáže, že poskytnuté informace nejsou pravdivé.

Zlovolné jednání nebo zneužívání etické linky PwC však nebude nikdy tolerováno a může vést od uložení disciplinárních opatření až po skončení pracovního poměru v příslušných případech.

8. Mohu oznámení učinit anonymně?

the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique. Note that, for the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

Your identity will be treated with the highest levels of confidentiality and will only be shared with people who need access to this to investigate the report or who are part of legal proceedings.

We will not disclose your identity to the alleged wrongdoer. Please note that the exceptional situation where we may be required to do this is if you acted maliciously or deliberately abused the process, the accused raises a claim, and we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary, as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

Doporučujeme, abyste při uskutečňování oznámení uvedli svoji totožnost, jelikož nám to pomůže při vyšetřování oznámení a zajištění vaší ochrany v dlouhodobém horizontu. Vaše totožnost a informace, které poskytnete, budou zpracovávány s nejvyšší mírou důvěrnosti a sděleny pouze osobám, které je potřebují znát.

Oznámení přezkoumáme, i když jej učiníte anonymně. Nemůžeme však zaručit trvalou anonymitu, jelikož povaha dané záležitosti může, aniž by byla chyba na naší straně, následně přirozeně odhalit totožnosti osob, jichž se šetření týká. K tomu by mohlo dojít například, jednali se o obzvlášť specifický případ. Vezměte prosím na vědomí, že u většiny oznámení, která byla učiněna anonymně, nejsme schopni určit totožnost oznamovatele.

Dovolujeme si vás požádat, abyste nám poskytli co nejvíce informací, které jsou podle vás nezbytné k tomu, abychom oznámenou záležitost mohli prošetřit.

9. Pokud učiním oznámení, bude má totožnost chráněna?

S informacemi o vaší totožnosti bude nakládáno v maximální možné míře důvěrně a budou sděleny pouze osobám, které k nim potřebují přístup, aby mohly oznámení vyšetřit, nebo které se účastní právních řízení.

Vaši totožnost nesdělíme osobě, která se měla dopustit protiprávního jednání. Vezměte prosím na vědomí, že vaši totožnost můžeme být povinni sdělit ve výjimečných situacích a to, pokud jste jednali ve zlém úmyslu nebo tento proces vědomě zneužili, nebo pokud obviněný podá stížnost a musíme vaši totožnost sdělit ze zákona.

10. Jaké osobní údaje shromažďujete a proč?

Shromažďujeme osobní údaje, které poskytnete při oznámení.

Tyto mohou zahrnovat:

- vaše jméno a vztah k PwC,
- identifikační údaje, funkci, kontaktní údaje, chování a další osobní údaje osoby (osob), již (jichž) se oznamované podezření týká, a
- identifikační údaje, funkci, kontaktní údaje a další osobní údaje osob, které o oznamovaném podezření něco vědí.

11. Do not submit sensitive personal data unless it's necessary and relevant

We do not require submission of sensitive personal data through PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will promptly delete any sensitive personal data that is not necessary to investigate a concern.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third-party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Do I have to provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual

Můžeme též získávat vaše osobní údaje nepřímo. Mohou být poskytnuty jinými oznamovateli, nadřízenými, osobami zapojenými do případu a dalšími oprávněnými osobami podílejícími se na vyšetřování.

Osobní údaje používáme pouze v míře nezbytné pro provedení a uzavření vyšetřování nahlášeného podezření. Osobní údaje můžeme v případě nutnosti použít také v rámci souvisejících právních řízení a abychom dostali svým zákonným povinnostem (můžeme být ze zákona povinni hlásit některé záležitosti příslušným orgánům).

11. Neposkytujte citlivé osobní údaje, pokud to není nezbytné a relevantní

Nevyžadujeme poskytování citlivých osobních údajů prostřednictvím etické linky PwC. Příkladem takových údajů jsou údaje o rase nebo etnickém původu, náboženském vyznání nebo přesvědčení, politických názorech, trestním rejstříku, fyzickém nebo duševním zdraví, členství v odborech, genetické nebo biometrické údaje (používané k jedinečné identifikaci totožnosti určité osoby) a informace o pohlavním životě nebo sexuální orientaci. Mohli bychom však získat citlivé osobní údaje, které dobrovolně poskytnete v rámci oznámení. Osobní údaje používáme pouze v rozsahu, v jakém je to nezbytné k vyšetření oznámení, a jakékoli citlivé osobní údaje, které nejsou nezbytné pro vyšetření obavy, okamžitě smažeme.

12. Údaje o využití webu, které se shromažďují automaticky

Etická linka PwC, kterou poskytuje náš externí poskytovatel společnost NAVEX, automaticky shromažďuje určitá data o přístupu do systému (logy) o návštěvách webových stránek. Tyto zahrnují adresu IP, typ prohlížeče, jazyk prohlížeče a datum a čas vašeho požadavku. Uvedená data se používají k vylepšování fungování etické linky PwC a nejsou svázána s vaší osobou. Podrobnější informace naleznete v prohlášení o ochraně soukromí společnosti NAVEX, které je k dispozici ve spodní části domovské stránky etické linky PwC.

13. Jaké osobní údaje zaznamenáváte, když vznesu dotaz týkající se politik nebo norem PwC?

requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

15. What legal justification do we rely on to process personal data?

We rely on our legitimate interests to process your personal data in connection with PwC Ethics Helpline. Please note that where we rely on our legitimate interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests.

In connection with PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. To the extent we need to do this, the condition for such processing, which will vary according to the specific matter under investigation, will be one of the categories below:

- that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or
- that the processing is necessary for the establishment, exercise or defence of legal claims, or
- that the processing is necessary for reasons of substantial public interest.

16. For how long do you keep my personal data?

We retain the personal data processed by us for as long as is considered necessary for the purpose for which it was collected. Our baseline retention period for records and other documentary evidence created in the PwC Ethics Helpline is 10 years from the closure of an investigation.

17. Automated decision making

Your personal data will not be used for automated decision-making, including profiling, which produces legal effects concerning you or similarly significantly affects you.

Na etickou linku PwC se můžete obrátit s dotazem týkajícím se jakékoli politiky, normy nebo Globálního etického kodexu PwC.

Osobní údaje (zpravidla jméno, název pracovní pozice a e-mailová adresa) používáme pouze pro korespondenci s vámi, abychom mohli odpovědět na váš dotaz. Nevedeme záznamy o tom, kdo vznesl jaký dotaz. Výjimkou je případ, kdy se záležitost týká podezření na porušení předpisů související s činností sítě PwC, které budeme řešit způsobem popsáním v ostatních částech tohoto dokumentu.

14. Musím poskytnout osobní údaje jako zákonný nebo smluvní požadavek?

Poskytování osobních údajů etické lince PwC je dobrovolné a neexistuje žádný zákonný nebo smluvní požadavek osobní údaje poskytnout. Kontaktování etické linky PwC nebo učinění oznámení prostřednictvím této linky není povinné.

15. Na základě jakého právního důvodu zpracováváme osobní údaje?

V souvislosti s etickou linkou PwC zpracováváme vaše osobní údaje na základě našich oprávněných zájmů. Prosím, vezměte na vědomí, že v případech, kdy zpracováváme vaše osobní údaje na základě našich oprávněných zájmů, jsme dospěli k závěru, že vaše zájmy a základní práva nejsou nadřazena našim oprávněným zájmům.

V souvislosti s etickou linkou PwC tyto oprávněné zájmy zahrnují:

- naše oprávněné zájmy na umožnění lidem klást dotazy a důvěrným způsobem nám oznamovat podezření na porušení předpisů a
- naše oprávněné zájmy na identifikaci, prevenci a řešení porušení právních předpisů, našeho etického kodexu a našich profesních norem.

Nemáme v úmyslu zpracovávat citlivé osobní údaje v souvislosti s etickou linkou PwC. V rozsahu, v jakém musíme takové údaje zpracovávat, bude dotčené zpracovávání, které se bude lišit v závislosti na vyšetřované záležitosti, spadat do některé z níže uvedených kategorií:

- je to nezbytné pro účely splnění povinností a uplatnění specifických práv PwC v oblasti právních předpisů týkajících se

18. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed.
- You may be able to request deletion or erasure of your personal data in the following cases:
 - ☐ the personal data is no longer necessary in relation to the purposes for which it was collected and processed;
 - ☐ our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds;
 - ☐ your personal data has been unlawfully processed; or
 - ☐ your personal data must be erased to comply with a legal obligation to which we are subject.
- You may be able to restrict personal data processing in the following cases:
 - ☐ for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data;
 - ☐ your personal data have been unlawfully processed and you request restriction of processing instead of deletion;

zaměstnanosti, sociálního zabezpečení a sociální ochrany, nebo

- zpracování je nezbytné pro zjištění, výkon nebo obranu právních nároků, nebo
- zpracování je nezbytné z důvodů významného veřejného zájmu.

16. Jak dlouho mé osobní údaje uchováváte?

Osobní údaje, které zpracováváme, uchováváme po dobu považovanou za nezbytnou pro účely, pro něž byly údaje shromážděny. Základní doba uchovávání záznamů a ostatních písemných dokladů vytvořených v rámci etické linky PwC je deset let od data ukončení vyšetřování.

17. Automatizované rozhodování

Vaše osobní údaje nebudou použity k automatizovanému rozhodování, včetně profilování, které by vůči vám mělo právní účinky nebo by vás významně ovlivňovalo podobným způsobem.

18. Jaká mám práva v souvislosti se shromažďováním mých osobních údajů?

Bez ohledu na to, zda učiníte oznámení nebo jste předmětem oznámení, pokud uchováváme nebo zpracováváme vaše osobní údaje, můžete mít níže uvedená práva zakotvená v platných právních předpisech o ochraně osobních údajů. Můžeme pozdržet nebo odmítnout požadavky, pokud se domníváme, že poskytnutí přístupu by mohlo ohrozit důvěrnou povahu nebo naši schopnost vyšetřit nahlášené podezření.

Můžete uplatnit níže uvedená zákonná práva.

- Můžete získat potvrzení, zda zpracováváme vaše osobní údaje, získat kopii vašich osobních údajů a některé další informace, včetně toho, proč vaše údaje zpracováváme, a informací o příjemcích osobních údajů.
- Můžete požádat o opravu osobních údajů, pokud jsou nesprávné, a o doplnění neúplných osobních údajů.
- Můžete požádat o výmaz vašich osobních údajů, a to v těchto případech:
 - ☐ osobní údaje již nejsou potřeba v souvislosti s účely, k nimž byly shromážděny a zpracovávány,

- ☐ your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or
- ☐ for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us.

- You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us.

You may have the right to lodge complaints about personal data handling with your local data protection regulator.

For further information on your rights and how to complain to your local data protection regulator, please refer to the Office for Personal Data Protection website (www.uoou.cz).

19. Which other parties could handle my personal data?

a. Other PwC Member Firms

We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report.

b. Third Party Providers

We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems.

The third-party providers may use their own third party subcontractors that have access to personal data (sub-processors).

It is our policy to use only third-party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.

- ☐ náš právní důvod pro zpracování osobních údajů je takový, že zpracování je nezbytné z důvodu našich oprávněných zájmů, vy vnesete námitky proti zpracování údajů a ukáže se, že naše právní důvody nejsou nadřazeny vašim zájmům,
- ☐ pokud by vaše osobní údaje byly zpracovávány nezákonně, nebo
- ☐ vaše osobní údaje musí být vymazány v zájmu splnění naší zákonné povinnosti.

- Můžete omezit zpracování osobních údajů v těchto případech:

- ☐ na takové období, abychom mohli ověřit přesnost osobních údajů, pokud jste přesnost osobních údajů zpochybnili/a,
- ☐ pokud by vaše osobní údaje byly zpracovávány nezákonně a vy požádáte o omezení zpracování údajů namísto jejich výmazu,
- ☐ vaše osobní údaje již nejsou potřeba v souvislosti s účely, k nimž byly shromážděny a zpracovávány, ale vy si osobní údaje vyžádáte za účelem zachování, výkonu nebo obrany právních nároků, nebo
- ☐ na takové období, abychom mohli ověřit, zda právní důvody, které uplatňujeme, jsou přednější než vaše zájmy, pokud jste vnesl/a námitku proti zpracování na základě toho, že je nezbytné pro sledování našeho oprávněného zájmu.

- Můžete vznést námitku proti zpracování vašich osobních údajů, pokud náš právní důvod pro zpracování je takový, že zpracování je nezbytné pro sledování našeho oprávněného zájmu.

Můžete mít právo podat stížnost týkající se nakládání s osobními údaji u místního úřadu pro ochranu osobních údajů.

c. Other recipients of personal data

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and
- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

20. Transfers of Personal Data from the European Economic Area

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries outside the European Economic Area (EEA). Recipient countries may not have laws that provide specific protection for personal data.

If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or
- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.

21. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

22. Contact points for questions and exercising legal rights

If you would like to exercise your legal rights or ask a question in relation to this privacy statement, please contact our Data Protection Officer at

cz_dpo@pwc.com.

Podrobnější informace o vašich právech a o tom, jak podat stížnost u místního úřadu pro ochranu osobních údajů najdete na webových stránkách Úřadu pro ochranu osobních údajů (www.uoou.cz).

19. Jaké další subjekty by mohly zpracovávat mé osobní údaje?

a. Jiné členské PwC společnosti

Osobní údaje můžeme sdílet s jinými společnostmi / entitami náležejícími do sítě PwC, ale pouze v nezbytně nutných případech v souvislosti s vyšetřováním oznámení.

b. Poskytovatelé, kteří jsou třetími stranami

Osobní údaje můžeme sdílet dodavatelům nebo subdodavatelům, kteří jsou třetími stranami, případně jejich dceřiným a jinak propojeným společností. Třetí strany poskytují podporu síti PwC prostřednictvím poskytování a správy systémů IT.

Tito externí poskytovatelé mohou využívat vlastní externí subdodavatele, kteří mají k osobním údajům přístup (dílčí zpracovatelé).

Naši politikou je používat pouze takové externí poskytovatele, kteří jsou zavázáni zachovávat odpovídající úroveň zabezpečení a důvěrnosti, zpracovávat osobní údaje pouze podle pokynů PwC a tytéž požadavky vyžadovat od svých dílčích zpracovatelů.

c. Další příjemci osobních údajů

Osobní údaje můžeme rovněž sdílet:

- odborným poradcům, například advokátním kancelářím, a to podle potřeby za účelem zajištění, výkonu nebo obrany našich zákonných práv a získání odborného poradenství ; a
- vykonávacím, vládním a regulačním orgánům v souladu s požadavky platných právních předpisů.

20. Předávání osobních údajů mimo Evropský hospodářský prostor

Pokud zpracováváme vaše osobní údaje, tyto mohou být předávány mimo zemi, kde se nacházíte, a to včetně za účelem uchovávání. To zahrnuje země mimo Evropský hospodářský prostor (EHS). Příjímající země nemusí mít zavedeny zákony, které stanoví specifickou ochranu osobních údajů.

	Pokud shromažďujeme vaše osobní údaje v Evropském hospodářském prostoru, budeme je předávat mimo Evropský hospodářský prostor pouze: • příjemci na území, které poskytuje odpovídající úroveň ochrany vašich osobních údajů, nebo • na základě smlouvy, která splňuje požadavky EU pro předávání osobních údajů zpracovatelům nebo správcům údajů mimo EHS, jako jsou standardní smluvní doložky schválené Evropskou komisí. 21. Děti Etická linka PwC není určena pro osoby mladší 18 let a neměla by být takovými osobami používána. 22. Kontaktní místa pro dotazy a uplatňování zákonných práv Pokud byste chtěli uplatnit svá zákonná práva nebo vznést dotaz týkající se tohoto prohlášení o ochraně osobních údajů, obraťte se na našeho pověřence pro ochranu osobních údajů na adrese cz_dpo@pwc.com.

Democratic Republic of Congo

PwC Ethics Helpline - Frequently Asked Questions and Privacy Information

Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline.

The FAQs and Privacy Information Document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data.

This document was last updated in December 2020. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date.

FAQs

- Key terms used in these FAQs
- Who is responsible for the personal data I submit to the PwC Ethics Helpline?
- Who can use the PwC Ethics Helpline?
- How do I contact the PwC Ethics Helpline?
- What kinds of issues can I raise with the PwC Ethics Helpline?
- When should I use other reporting channels?
- What if the information I provide turns out to be incorrect?
- Can I make a report anonymously?
- If I submit a report, is my identity protected?
- What personal data do you collect and why?
- Do not submit sensitive personal data unless it's necessary and relevant
- Site usage data that is collected automatically
- What personal data do you record if I ask a question about PwC policies or standards?
- Must I provide personal data as a statutory or contractual requirement?
- What legal justification do you rely on to process personal data?
- For how long do you keep my personal data?
- What are my rights in connection with my personal data?
- Which other parties could handle my personal data?

PwC Ethics Helpline – Foire aux Questions et informations de confidentialité

Veillez-vous familiariser avec la FAQ avant de signaler volontairement à PwC Ethics Helpline.

La FAQ et le document d'informations sur la confidentialité expliquent quels éléments peuvent être signalés à PwC Ethics Helpline, comment les données personnelles soumises à la Helpline sont traitées et protégées, et les droits que vous pouvez exercer pour maîtriser vos données personnelles.

La dernière mise à jour de ce document date décembre 2020. Nous pourrions peut-être mettre à jour ce document à l'avenir. Si nous le faisons, nous changerons la dernière date mise à jour sur cette page. Le document modifié s'applique à partir de la dernière date de mise à jour.

FAQ

- Termes clés utilisés dans la FAQ
- Qui est responsable des données personnelles que je soumetts à PwC Ethics Helpline?
- Qui peut utiliser PwC Ethics Helpline?
- Comment contacter le service d'assistance en matière d'éthique de PwC?
- Quels types de problèmes puis-je soulever avec PwC Ethics Helpline?
- Quand dois-je utiliser d'autres canaux de rapport?
- Que faire si les informations que je fournis s'avèrent incorrectes?
- Puis-je effectuer un signalement de manière anonyme?
- Dans le cas d'un signalement, mon identité est-elle protégée?
- Quelles données personnelles collectez-vous et pourquoi?
- Ne soumettez pas de données personnelles sensibles à moins que cela ne soit nécessaire et pertinent
- Données d'utilisation du site collectées automatiquement
- Quelles données personnelles enregistrez-vous si je pose une question sur les politiques ou les normes de PwC?
- Dois-je fournir des données personnelles en tant qu'obligation légale ou contractuelle?
- Sur quelle base juridique vous appuyez-vous pour traiter les données personnelles?

- **Transfers of Personal Data from the European Economic Area**
- **Children**
- **Contact points for questions and exercising legal rights**

1. Key terms used in these FAQs

In these FAQs, we refer to information about you or information that identifies you as “**personal data**” or “**personal information**.” We use the term “**processing**” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to the PwC Ethics Helpline?

The data controller of personal data you provide to PwC Ethics Helpline is the PwC firm that is responsible for addressing or investigating the matter you have raised. This is usually the PwC firm where the incident took place or that is directly connected with the matter you have raised. A “data controller” has primary responsibility for ensuring that the handling of your personal data complies with data protection laws.

For a list of active client facing entities within the PwC network and countries and regions in which PwC member firms operate, see the links provided at the beginning of this PDF document.

In this document, “we,” “us” and “PwC” means the PwC firm that is responsible for addressing the matter raised and that is the data controller of your personal information.

3. Who can use the PwC Ethics Helpline?

PwC Ethics Helpline can be used by PwC workers (including PwC partners, directors, managers, employees, independent contractors, and contingent workers) and external stakeholders, such as business partners, clients, suppliers, and anyone who has interacted with PwC. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of the PwC Network as further specified below.

4. How do I contact the PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone and by Web.

PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24-hour access. NAVEX specialists will receive reports

- **Pendant combien de temps conservez-vous mes données personnelles?**
- **Quels sont mes droits en relation avec mes données personnelles?**
- **Quelles autres parties pourraient gérer mes données personnelles?**
- **Transferts de données personnelles depuis l'Espace économique européen**
- **Les enfants**
- **Points de contact pour les questions et l'exercice des droits légaux**

1. Termes clés utilisés dans ces FAQ

Dans ces FAQ, nous faisons référence à des informations vous concernant ou à des informations qui vous identifient en tant que «données personnelles» ou «informations personnelles». Nous utilisons le terme «traitement» pour décrire collectivement toute action ou opération impliquant des données personnelles, y compris leur collecte, stockage, organisation, analyse, examen, transfert et destruction.

2. Qui est responsable des données personnelles que je soumetts à PwC Ethics Helpline?

Le responsable du traitement des données personnelles que vous fournissez à PwC Ethics Helpline est la société PwC chargée de traiter ou d'enquêter sur la question que vous avez soulevée. Il s'agit généralement du cabinet PwC où l'incident a eu lieu ou qui est directement lié à la question que vous avez soulevée. Un «contrôleur de données» a la responsabilité principale de s'assurer que le traitement de vos données personnelles est conforme aux lois sur la protection des données.

Pour une liste des entités actives face aux clients au sein du réseau PwC et des pays et régions dans lesquels les sociétés membres de PwC opèrent, consultez les liens fournis au début de ce document PDF.

Dans ce document, les termes «nous» et «PwC» désignent la société PwC qui est responsable de traiter la question soulevée et du traitement de vos informations personnelles.

3. Qui peut utiliser PwC Ethics Helpline?

PwC Ethics Helpline peut être utilisé par les employés de PwC (y compris les associés de PwC, les directeurs, les managers, les employés, les prestataires indépendants et les collaborateurs intérimaires) et les parties prenantes externes, telles que les partenaires commerciaux, les clients, les fournisseurs et toute personne ayant interagi avec PwC. Ces personnes peuvent contacter volontairement PwC Ethics Helpline pour poser une question ou signaler un problème de



submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with the PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC's Global Code of Conduct; or (3) unethical conduct.

Asking a question about any PwC policy, standard, or PwC's Global Code of Conduct.

In certain countries, PwC may only accept reports relating to certain matters, such as financial, accounting, auditing, and bribery matters. If your concern pertains to a matter that under applicable legislation can't be reported to PwC Ethics Helpline, the report will not be dealt with by PwC Ethics Helpline and you will be advised to report the matter directly to your local manager, partner, ethics team, or HC representative, as appropriate.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don't feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue. Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

We encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

conformité concernant les activités du réseau PwC, comme indiqué ci-dessous.

4. Comment puis-je contacter le service d'assistance en matière d'éthique de PwC?

Il existe deux façons de contacter le service d'assistance en matière d'éthique de PwC: par téléphone et par Web.

PwC a passé un contrat avec un tiers indépendant, NAVEX, pour administrer la ligne d'assistance. L'outil offre un accès 24h / 24. Les spécialistes de NAVEX recevront les rapports soumis via le site Web ou par téléphone et achemineront les rapports aux représentants appropriés de PwC pour examen.

5. Quels types de problèmes puis-je soulever avec PwC Ethics Helpline?

PwC Ethics Helpline sert à:

Signaler toute conduite/comportement qui, selon vous, constitue une infraction grave: (1) violation de la loi ou de la réglementation; (2) violation d'une politique, d'une norme ou du code de conduite global de PwC; ou (3) une conduite contraire à l'éthique.

Poser une question sur toute politique, norme ou code de conduite de PwC.

Dans certains pays, PwC peut uniquement accepter des rapports concernant certaines questions, telles que les questions financières, comptables, d'audit et de corruption. Si votre préoccupation concerne une question qui, en vertu de la législation applicable, ne peut pas être signalée au service d'assistance en matière d'éthique de PwC, le rapport ne sera pas traité par le service d'assistance de PwC Ethics Helpline et il vous sera conseillé de signaler le problème directement à votre manager local, associé, votre équipe Ethics ou le responsable HC, suivant le cas.

6. Quand dois-je utiliser d'autres canaux de notification?

Demandez-vous si vous pouvez soulever efficacement la question avec quelqu'un directement chez PwC via les canaux existants. Si vous ne vous sentez pas à l'aise ou si vous ne savez pas à qui vous adresser, utilisez la PwC Ethics Helpline.

7. Que faire si les informations que je fournis s'avèrent incorrectes?

Sachez que les informations que vous soumettez peuvent entraîner des décisions qui affectent d'autres

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique. Note that, for the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

Your identity will be treated with the highest levels of confidentiality and will only be shared with people who need access to this to investigate the report or who are part of legal proceedings.

We will not disclose your identity to the alleged wrongdoer. Please note that the exceptional situation where we may be required to do this is if you acted maliciously or deliberately abused the process, the accused raises a claim, and we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary, as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data unless it's necessary and relevant

personnes. Par conséquent, vous devez soumettre des informations que vous pensez être vraies. En aucun cas, il n'y aura de représailles contre quiconque se présente de bonne foi à PwC Ethics Helpline même si des informations s'avèrent fausses par la suite.

Agir avec malveillance ou abuser de la ligne d'assistance éthique PwC Ethics Helpline ne sera jamais toléré et pourrait entraîner des mesures disciplinaires pouvant aller jusqu'au licenciement dans les cas appropriés.

8. Puis-je faire un rapport de manière anonyme?

Nous vous encourageons à vous identifier lorsque vous faites un rapport, car cela nous aidera à enquêter sur les faits et à vous protéger à long terme. Votre identité et les informations que vous fournissez seront traitées avec les plus hauts niveaux de confidentialité et ne seront divulguées qu'en fonction des besoins.

Si vous faites un rapport de manière anonyme, nous l'examinerons. Nous ne pouvons garantir un anonymat permanent car la nature du problème peut, sans faute de notre part, révéler naturellement par la suite l'identité des personnes impliquées. Cela pourrait se produire, par exemple, si le cas est particulièrement unique. Notez que, pour la majorité des reportages qui ont été soumis de manière anonyme, nous ne sommes pas en mesure de déchiffrer l'identité du rapporteur.

En fin de compte, nous vous demandons de nous fournir autant de détails que vous jugez nécessaires pour nous permettre d'enquêter sur les faits signalés.

9. Dans le cas d'un signalement, mon identité est-elle protégée?

Votre identité sera traitée avec le plus haut niveau de confidentialité et ne sera partagée qu'avec les personnes qui ont besoin d'y accéder pour enquêter sur le signalement ou qui font partie d'une procédure judiciaire.

Nous ne divulguons pas votre identité à l'auteur présumé. Veuillez noter que nous pouvons exceptionnellement être tenus de divulguer votre identité seulement si vous avez agi de manière malveillante, ou avez abusé délibérément du processus, l'auteur présumé pourra alors soulever une réclamation et nous devons alors lui divulguer votre identité par la loi.

10. Quelles données personnelles collectez-vous et pourquoi?

We do not require submission of sensitive personal data through PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will promptly delete any sensitive personal data that is not necessary to investigate a concern.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third-party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

15. What legal justification do you rely on to process personal data?

The data protection laws of some jurisdictions require that we set out in this document our justification, based on law, for collecting and processing your personal data. We rely on our legitimate interests to process your personal data in connection with PwC Ethics Helpline. Please note that where we rely on our legitimate

Nous collectons les données personnelles que vous fournissez lors de la déclaration.

Cela peut être:

- Votre nom et votre relation avec PwC;
- Détails d'identification, fonction, coordonnées, comportement et autres données personnelles de la ou des personnes impliquées; et
- Détails d'identification, fonction, coordonnées et autres données personnelles des personnes qui ont connaissance des faits signalés.

Nous pouvons également collecter indirectement des données personnelles vous concernant. Ces informations peuvent être fournies par d'autres déclarants, superviseurs, personnes impliquées et autres personnes autorisées participant aux enquêtes.

Nous n'utilisons les données personnelles que dans la mesure nécessaire pour mener et conclure l'enquête sur les faits signalés. Nous pouvons également utiliser les données personnelles si nécessaire dans le cadre de procédures judiciaires connexes et pour respecter nos obligations légales (nous pouvons être tenus par la loi de signaler certaines questions aux autorités externes appropriées).

11. Ne soumettez pas de données personnelles sensibles à moins que cela ne soit nécessaire et pertinent

Nous n'exigeons pas la soumission de données personnelles sensibles via la PwC Ethics Helpline telles que les origines ethnique ou raciale, les convictions religieuses ou autres, les opinions politiques, le casier judiciaire, la santé physique ou mentale, l'appartenance à un syndicat, les données génétiques ou biométriques (lorsqu'elles sont utilisées pour identifier quelqu'un de manière unique) et l'orientation sexuelle ou le mode de vie. Cependant, nous pouvons recevoir des données personnelles sensibles parce que vous les fournissez dans le cadre d'un rapport. Nous n'utilisons les données personnelles que si nécessaire pour enquêter sur un rapport et nous supprimerons rapidement toutes les données personnelles sensibles qui ne sont pas nécessaires pour enquêter sur des faits.

12. Données d'utilisation du site collectées automatiquement

PwC Ethics Helpline, fourni par notre fournisseur tiers, NAVEX, collecte automatiquement certaines données sur les visites sur le site Web. Cela comprend l'adresse numérique de l'ordinateur (adresse IP), le type de navigateur, la langue du navigateur et la date et l'heure de votre demande. Ces données sont utilisées pour

interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests. In connection with PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. To the extent we need to do this, the legal basis for such processing is that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or that the processing is necessary for the establishment, exercise or defence of legal claims.

16. For how long do you keep my personal data?

We only keep personal data (i) for the period of time needed to investigate your report or (ii) as otherwise necessary in connection with disciplinary proceedings, legal proceedings (including appeals), or other investigation or inquiry.

If we determine that a report is unsubstantiated, we will securely delete the personal data associated with the unsubstantiated report as soon as practicable following this determination and in accordance with applicable law.

17. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed.

améliorer le fonctionnement de PwC Ethics Helpline et ne sont pas liées à vous personnellement. Pour plus d'informations, consultez la déclaration de confidentialité de NAVEX en bas de la page d'accueil de PwC Ethics Helpline.

13. Quelles données personnelles enregistrez-vous si je pose une question sur les politiques ou les normes de PwC?

Vous pouvez contacter PwC Ethics Helpline pour poser une question sur toute politique, norme ou code de conduite de PwC.

Nous utilisons les données personnelles (généralement le nom, la fonction et l'adresse e-mail) si nécessaire pour correspondre avec vous afin que nous puissions répondre à votre question. Nous ne conservons pas de dossiers qui attribuent des questions posées à des individus particuliers. L'exception à cette règle est, si la question concerne une violation présumée liée aux activités du réseau PwC, qui sera traitée comme décrit dans les autres sections de ce document.

14. Dois-je fournir des données personnelles en tant qu'obligation légale ou contractuelle?

La fourniture de données personnelles à PwC Ethics Helpline est volontaire et il n'y a aucune obligation légale ou contractuelle de fournir des données personnelles.

Il n'est pas obligatoire de contacter ou de signaler à PwC Ethics Helpline.

15. Sur quelle base juridique vous appuyez-vous pour traiter les données personnelles ?

Les lois sur la protection des données de certaines juridictions exigent que nous exposions dans ce document notre base juridique pour la collecte et le traitement de vos données personnelles.

Nous nous appuyons sur nos intérêts légitimes pour traiter vos données personnelles en relation avec PwC Ethics Helpline. Veuillez noter que lorsque nous nous appuyons sur nos intérêts légitimes pour traiter vos données personnelles, nous avons évalué que vos intérêts et droits fondamentaux ne l'emportent pas sur nos intérêts légitimes.

Dans le cadre de la PwC Ethics Helpline, ces intérêts légitimes sont les suivants :

- nos intérêts légitimes à permettre aux gens de poser des questions et de nous signaler des

- You may be able to request deletion or erasure of your personal data in the following cases: - the personal data is no longer necessary in relation to the purposes for which it was collected and processed; - our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds; - your personal data has been unlawfully processed; or - your personal data must be erased to comply with a legal obligation to which we are subject. - You may be able to restrict personal data processing in the following cases: - for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data; - your personal data have been unlawfully processed and you request restriction of processing instead of deletion; - your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or - for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us. - You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us. You may have the right to lodge complaints about personal data handling with your local data protection regulator. 18. Which other parties could handle my personal data? a. Other PwC Member Firms We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report.	- violations graves présumées de manière confidentielle; et - nos intérêts légitimes à identifier, prévenir et traiter les violations des lois, de notre code de conduite et de nos normes professionnelles. Nous n'avons pas l'intention de traiter des données personnelles sensibles en lien avec PwC Ethics Helpline. Dans la mesure où nous devons le faire, la base juridique d'un tel traitement est qu'il est nécessaire aux fins de l'exécution des obligations et de l'exercice des droits spécifiques de PwC dans le domaine du droit du travail, de la sécurité sociale et de la protection sociale, ou que le traitement est nécessaire à la constatation, à l'exercice ou à la défense de droits en justice. 16. Pendant combien de temps conservez-vous mes données personnelles? Nous conservons uniquement les données personnelles pendant la période de temps nécessaire pour enquêter sur votre rapport ou (ii) si cela est nécessaire dans le cadre de procédures disciplinaires, de procédures judiciaires (y compris les recours) ou d'autres enquêtes ou enquêtes. Si nous déterminons qu'un rapport n'est pas corroboré, nous supprimerons en toute sécurité les données personnelles associées au rapport non corroboré dès que possible après cette détermination et conformément à la loi applicable 17. Quels sont mes droits en relation avec mes données personnelles? Que vous fassiez un signalement ou fassiez l'objet d'un signalement, si nous détenons ou traitons des données personnelles vous concernant, vous pouvez disposer des droits suivants, conformément aux lois applicables en matière de protection des données. Nous pouvons retarder ou refuser des demandes si nous pensons que l'octroi de l'accès mettra en danger la confidentialité ou compromettra notre capacité à enquêter sur un problème signalé. Vous pouvez exercer les droits légaux énumérés ci-dessous. - Vous pouvez être en mesure d'obtenir une confirmation si nous traitons des données personnelles vous concernant, accéder à une copie de vos données personnelles et obtenir certaines autres informations, y compris pourquoi nous les traitons et les destinataires des données personnelles.

b. Third Party Providers

We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems. The third-party providers may use their own third party subcontractors that have access to personal data (sub-processors).

It is our policy to use only third-party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.

c. Other recipients of personal data

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and
- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

19. Transfers of Personal Data from the European Economic Area

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries outside the European Economic Area (EEA). Recipient countries may not have laws that provide specific protection for personal data.

If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or
- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.

Our approach if the United Kingdom exits the European Union or European Economic Area: we already apply, and will continue to apply, the controls described above if personal data collected within the United Kingdom is transferred outside the United Kingdom.

20. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

- Vous pouvez être en mesure de demander la rectification des données personnelles si elles sont inexactes ou incomplètes.
- Vous pouvez demander la suppression ou l'effacement de vos données personnelles dans les cas suivants :

- les données personnelles ne sont plus nécessaires au regard des finalités pour lesquelles elles ont été collectées et traitées;
- notre fondement juridique pour le traitement est que le traitement est nécessaire pour des intérêts légitimes que nous poursuivons, vous vous opposez au traitement et nous n'avons pas de motifs légitimes impérieux;
- vos données personnelles ont été traitées illégalement; ou
- vos données personnelles doivent être effacées pour respecter une obligation légale à laquelle nous sommes soumis.

- Vous pouvez restreindre le traitement des données personnelles dans les cas suivants:

- pendant une période nous permettant de vérifier l'exactitude des données personnelles lorsque vous avez contesté l'exactitude des données personnelles;
- vos données personnelles ont été traitées illégalement et vous demandez la restriction du traitement au lieu de la suppression;
- vos données personnelles ne sont plus nécessaires au regard des finalités pour lesquelles elles ont été collectées et traitées, mais vous avez besoin des données personnelles pour établir, exercer ou défendre des actions en justice; ou
- pendant une période nous permettant de vérifier si les motifs légitimes sur lesquels nous nous appuyons l'emportent sur vos intérêts lorsque vous vous êtes opposé au traitement, car il est nécessaire à la poursuite d'un intérêt légitime identifié par nous.

- Vous pouvez être en mesure de vous opposer au traitement de vos données personnelles si notre fondement juridique pour le traitement est que le traitement est nécessaire pour un intérêt légitime que nous poursuivons.

Vous pouvez avoir le droit de déposer des plaintes concernant le traitement des données personnelles

21. Contact points for questions and exercising legal rights

You can:

- submit a [request](#) if you wish to exercise a legal right in relation to your personal data; and/or
- submit an [enquiry](#) if you have a question about PwC's handling of your personal data.

auprès de votre régulateur local de protection des données.

18. Quelles autres parties pourraient gérer mes données personnelles?

j. Autres cabinets membres de PwC

Nous pouvons partager des données personnelles avec d'autres sociétés membres du réseau PwC, mais uniquement si cela est strictement nécessaire dans le cadre de l'enquête sur un rapport.

k. Fournisseurs tiers

Nous pouvons divulguer des données personnelles à des tiers, sous-traitants et/ou à leurs filiales et sociétés affiliées. Des tiers assistent le réseau PwC en fournissant et en administrant des systèmes informatiques.

Les prestataires tiers peuvent utiliser leurs propres sous-traitants tiers qui ont accès aux données personnelles (sous-traitants).

Notre politique est de n'utiliser que des fournisseurs tiers qui sont tenus de maintenir des niveaux appropriés de sécurité et de confidentialité, de traiter les données personnelles uniquement selon les instructions de PwC et de transférer ces mêmes obligations à leurs sous-traitants.

l. Autres destinataires de données personnelles

Nous pouvons également divulguer des données personnelles :

- A des conseillers professionnels, par exemple des cabinets d'avocats, si nécessaire pour établir, exercer ou défendre nos droits légaux et obtenir des conseils; et
- Aux forces de l'ordre, autorités gouvernementales et organismes de réglementation, conformément aux lois applicables.

19. Transferts de données personnelles depuis l'Espace économique européen

Si nous traitons vos données personnelles, vos données personnelles peuvent être transmises en dehors du pays où vous vous trouvez, y compris pour le stockage. Cela inclut les pays en dehors de l'Espace économique européen (EEE). Les pays destinataires peuvent ne pas

	avoir de lois prévoyant une protection spécifique pour les données personnelles. Si nous collectons vos données personnelles au sein de l'Espace économique européen, le transfert en dehors de l'Espace économique européen sera uniquement: • à un destinataire dans un lieu qui offre un niveau de protection adéquat pour vos données personnelles; et / ou • dans le cadre d'un accord qui satisfait aux exigences de l'UE pour le transfert de données à caractère personnel vers des sous-traitants ou des contrôleurs de données en dehors de l'EEE, telles que les clauses contractuelles types approuvées par la Commission européenne. Notre approche en cas de sortie du Royaume-Uni de l'Union européenne ou de l'Espace économique européen: nous appliquons déjà, et continuerons d'appliquer, les contrôles décrits ci-dessus si les données personnelles collectées au Royaume-Uni sont transférées hors du Royaume-Uni. 20. Enfants PwC Ethics Helpline n'est pas destiné, et ne devrait pas être utilisé par toute personne âgée de moins de 18 ans. 21. Points de contact pour les questions et l'exercice des droits légaux Vous pouvez: • Soumettre une demande si vous souhaitez exercer un droit sur vos données personnelles; et/ou • Soumettre une question si vous avez une question sur le traitement de vos données personnelles par PwC



Denmark

PwC Ethics Helpline Frequently Asked Questions and Privacy Notice

Læs venligst [FAQ](#) (ofte stillede spørgsmål) og [Privacy Notice](#) (information om vores behandling af dine personoplysninger), før du rapporterer en hændelse til PwC Ethics Helpline.

Please familiarise yourself with the [FAQs](#) and [Privacy Notice](#) before you voluntarily make a report to PwC Ethics Helpline.

Frequently Asked Questions	
I denne FAQ kan du læse mere om, , hvordan og hvilke hændelser/bekymringer, der kan rapporteres til PwC Ethics Helpline.	
The FAQ explains what matters can be reported to PwC Ethics Helpline.	
Dette dokument blev senest opdateret i november 2020. Vi opdaterer løbende dokumentet. Ved hver opdatering, vil vi ændre den senest opdaterede dato. Det ændrede dokument gælder fra den seneste opdatering.	
This document was last updated in November 2020. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date.	
1. Udtryk, der bruges i FAQ'en I denne FAQ bruger vi udtrykket " personoplysninger " om oplysninger om dig eller oplysninger, der kan identificere dig. Vi bruger udtrykket " behandling " til at beskrive enhver behandling af dine personoplysninger, herunder indsamling, opbevaring, organisering, analyse, gennemgang, overførsel og sletning.	1. Key terms used in these FAQs In these FAQs, we refer to information about you or information that identifies you as " personal data " or " personal information ." We use the term " processing " to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.
2. Hvem er ansvarlig for de personoplysninger, jeg rapporterer til PwC Ethics Helpline? Den dataansvarlige for de personoplysninger, du rapporterer til PwC Ethics Helpline, er det PwC-firma, der er ansvarlig for at behandle eller undersøge den sag, du har rapporteret om. Dette er normalt det PwC-firma, hvor hændelsen fandt sted, eller som er direkte forbundet med den sag, du har rapporteret om. En "dataansvarlig" har ansvar for at sikre, at behandlingen af dine personoplysninger er i overensstemmelse med databeskyttelseslovgivningen. Du kan få en liste over PwC-firmaer i PwC-netværket ved at benytte links i begyndelsen af dette PDF-dokument. I dette dokument betyder "vi", "os" og "PwC" det PwC-firma, der er ansvarlig for at behandle sagen, og dermed ansvarlig for behandlingen af dine personoplysninger.	2. Who is responsible for the personal data I submit to PwC Ethics Helpline? The data controller of personal data you provide to PwC Ethics Helpline is the PwC firm that is responsible for addressing or investigating the matter you have raised. This is usually the PwC firm where the incident took place or that is directly connected with the matter you have raised. A "data controller" has primary responsibility for ensuring that the handling of your personal data complies with data protection laws. For a list of active client facing entities within the PwC network and countries and regions in which PwC member firms operate, see the links provided at the beginning of this PDF document. In this document, "we," "us" and "PwC" means the PwC firm that is responsible for addressing the matter raised and that is the data controller of your personal information.

3. Hvem kan bruge PwC Ethics Helpline? PwC Ethics Helpline kan benyttes af PwC-medarbejdere (partnere og medarbejdere) og eksterne interessenter, såsom kunder, forretningspartnere, leverandører og enhver, der har haft kontakt med PwC. Disse personer kan frit kontakte PwC Ethics Helpline for at stille et spørgsmål eller rapportere en hændelse eller bekymring relateret til PwC Netværkets forretningsaktiviteter.	3. Who can use PwC Ethics Helpline? PwC Ethics Helpline can be used by PwC workers (including PwC partners, directors, managers, employees, independent contractors, and contingent workers) and external stakeholders, such as business partners, clients, suppliers, and anyone who has interacted with PwC. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of the PwC Network.
4. Hvordan kontakter jeg PwC Ethics Helpline? Der er to måder at kontakte PwC Ethics Helpline på: telefonisk og via hjemmesiden. PwC har indgået aftale med en uafhængig tredjepart, NAVEX, om at administrere PwC Ethics Helpline. Der er adgang til PwC Ethics Helpline døgnet rundt. NAVEX-medarbejdere modtager rapporteringer, der sker telefonisk eller via hjemmesiden. Herefter sendes rapporteringen videre til det eller de relevante PwC-firma(er), så de kan behandle henvendelsen.	4. How do I contact PwC Ethics Helpline? There are two ways to contact PwC Ethics Helpline: by telephone and by Web. PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24 hour access. NAVEX specialists will receive reports submitted via the website or by phone and will route reports to appropriate PwC representatives for review.
5. Hvilke slags hændelser eller bekymringer kan jeg rapportere til PwC Ethics Helpline? PwC Ethics Helpline er beregnet til: Rapportering af enhver adfærd, som du mener udgør en alvorlig: (1) overtrædelse af lov eller regulering; (2) overtrædelse af en PwC-politik, standard eller PwC's globale Code of Conduct; eller (3) uetisk adfærd. At stille et spørgsmål til PwC-politikker, standarder eller PwC's globale Code of Conduct. I visse lande må PwC kun behandle rapporteringer, der vedrører bestemte forhold, som økonomi, regnskab, revision og bestikkelse. Hvis din rapportering vedrører et anliggende, der i henhold til gældende lovgivning ikke kan rapporteres til PwC Ethics Helpline, vil rapporteringen ikke blive behandlet af PwC Ethics Helpline, og du vil i stedet blive bedt om at rapportere forholdet direkte til din lokale manager, partner, etik team eller HC-repræsentant.	5. What kinds of issues can I raise with PwC Ethics Helpline? PwC Ethics Helpline is for: Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC's Global Code of Conduct; or (3) unethical conduct. Asking a question about any PwC policy, standard, or PwC's Global Code of Conduct. In certain countries, PwC may only accept reports relating to certain matters, such as financial, accounting, auditing, and bribery matters. If your concern pertains to a matter that under applicable legislation can't be reported to PwC Ethics Helpline, the report will not be dealt with by PwC Ethics Helpline and you will be advised to report the matter directly to your local manager, partner, ethics team, or HC representative, as appropriate.
6. Hvornår skal jeg bruge andre rapporteringskanaler? Overvej, om det vil være mere hensigtsmæssigt, at rapportere en hændelse eller bekymring direkte til PwC gennem de eksisterende kanaler. Hvis du ikke føler dig	6. When should I use other reporting channels? Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don't feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

tryk ved dette eller hvis du er i tvivl om, hvem du skal kontakte, kan du altid benytte PwC Ethics Helpline.	
7. Hvad hvis de oplysninger, jeg giver, viser sig at være forkerte? Du skal gøre dig klart, at de hændelser eller bekymringer du rapporterer, kan resultere i beslutninger, der får konsekvenser for andre mennesker. Derfor skal du kun rapportere hændelser og bekymringer, som du vurderer som sande og korrekte. Du vil under ingen omstændigheder blive udsat for sanktioner, fordi du i god tro har rapporteret til PwC Ethics Helpline, også selvom den rapporterede hændelse eller bekymring senere måtte vise sig at være ubegrundet eller usand. PwC tolererer ikke rapporteringer indgivet i ond tro. Sådanne rapporteringer vil af PwC blive betragtet som misbrug af PwC Ethics Helpline og vil kunne resultere i ansættelsesmæssige konsekvenser, herunder afskedigelse i særligt alvorlige tilfælde.	7. What if the information I provide turns out to be incorrect? Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue. Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.
8. Kan jeg lave en rapport anonymt? Vi opfordrer dig til at give dig til kende, når du rapporterer en hændelse eller bekymring, fordi dette vil gøre det lettere for os at gennemføre en tilbundsående undersøgelse af det rapporterede. Vi behandler din identitet og de oplysninger, du giver, med fortrolighed og videregiver kun, hvis det er strengt nødvendigt. Hvis du vælger at rapportere anonymt, vil vi lave en foreløbig vurdering af sagen. Vi kan ikke garantere at opretholde din anonymitet gennem hele undersøgelsen, da forholdets natur kan føre til, at din identitet afsløres for de involverede personer. Dette kan fx ske, hvis sagen har et særligt unikt hændelsesforløb. For hovedparten af de rapporteringer, der er indsendt anonymt, har vi dog været i stand til at opretholde anonymiteten. Under alle omstændigheder beder vi dig give os tilstrækkelig med oplysninger, som sætter os i stand til at gennemføre en undersøgelse af den rapporterede hændelse eller bekymring.	8. Can I make a report anonymously? We encourage you to identify yourself when making a report because this will assist us with investigating the report. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis. If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique. Note that, for the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter. Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.
9. Er min identitet beskyttet, hvis jeg rapporterer en hændelse eller bekymring? Din identitet behandles med høj fortrolighed og deles kun med personer, der har brug for adgang til dine personoplysninger for at kunne gennemføres en undersøgelse af den rapporterede hændelse eller bekymring, eller som er en del af eventuel efterfølgende retssag.	9. If I submit a report, is my identity protected? Your identity will be treated with the highest levels of confidentiality and will only be shared with people who need access to this to investigate the report or who are part of legal proceedings. We will not disclose your identity to the alleged wrongdoer without your prior permission. Please note

Vi oplyser ikke din identitet til den person, som henvendelsen vedrører, uden din forudgående tilladelse. I ekstraordinære situationer kan vi dog være nødsaget til at gøre dette, fx hvis du har rapporteret en hændelse i ond tro eller bevidst har misbrugt PwC Ethics Helpline, hvis den person, som henvendelsen vedrører, rejser krav mod PwC, eller vi i henhold til gældende lovgivning skal oplyse din identitet.	that the exceptional situation where we may be required to do this is if you acted maliciously or deliberately abused the process, the accused raises a claim, and we must disclose your identity by law.
10. Indsend ikke følsomme personoplysninger, medmindre det er nødvendigt og relevant Vi stiller ikke krav om, at du indsender følsomme personoplysninger via PwC Ethics Helpline, herunder oplysninger om race eller etnisk oprindelse, religiøse forhold, politisk holdning, strafferetlige oplysninger, helbredsmæssige oplysninger, fagforeningsforhold, genetiske eller biometriske data (når de bruges til entydigt at identificere nogen) og oplysninger om seksuel orientering. Vi kan dog modtage følsomme personoplysninger, såfremt du selv vælger at lade disse indgå i en rapportering. Vi bruger kun personoplysninger, der er nødvendige for at undersøge en rapportering, og vi sletter følsomme personoplysninger, der ikke er nødvendige for at undersøge den rapporterede hændelse eller bekymring, uden ugrundet ophold.	10. Do not submit sensitive personal data unless it's necessary and relevant We do not require submission of sensitive personal data through PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will promptly delete any sensitive personal data that is not necessary to investigate a concern.
11. Hvilke personoplysninger registrerer I, hvis jeg stiller et spørgsmål om PwC-politikker eller standarder? Du kan kontakte PwC Ethics Helpline for at stille et spørgsmål om enhver PwC-politik, standard eller PwC Global Code of Conduct. Vi bruger personoplysninger (typisk navn, jobtitel og email-adresse) efter behov for at kunne svare på dit spørgsmål. Vi fører ikke et register over spørgsmål, der er stillet til bestemte personer, medmindre forholdet giver anledning til en mistanke om overtrædelse af regler og politikker relateret til PwC-netværkets forretningsaktiviteter.	11. What personal data do you record if I ask a question about PwC policies or standards? You can contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct. We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network.
12. Er det et krav, at jeg afgiver personoplysninger? Det er helt frivilligt, om du ønsker at afgive personoplysninger til PwC Ethics Helpline, og der er således ingen hverken lovbestemte eller kontraktmæssige krav om at afgive personoplysninger. Der er intet krav om rapportering til PwC Ethics Helpline, dette er således helt frivilligt.	12. Must I provide personal data as a statutory or contractual requirement? Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

13. Børn PwC Ethics Helpline er ikke rettet mod og bør ikke bruges af børn og unge under 18 år.	13. Children PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.
14. Kontakt for spørgsmål og udøvelse af juridiske rettigheder Du kan: - indsende en anmodning, hvis du ønsker at udøve en juridisk ret i forhold til dine personoplysninger; og/eller - sende en forespørgsel, hvis du har et spørgsmål om PwC's håndtering af dine personoplysninger.	14. Contact points for questions and exercising legal rights You can: - submit a request if you wish to exercise a legal right in relation to your personal data; and/or - submit an enquiry if you have a question about PwC's handling of your personal data.

Privacy Notice Denne Privacy Notice forklarer, hvordan dine personoplysninger, du afgiver til PwC Ethics Helpline, håndteres og beskyttes, og de rettigheder, du har i forhold til dine personoplysninger. The Privacy Notice explains, how your personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data.	
1. Dataansvarlig PricewaterhouseCoopers Statsautoriseret Revisionspartnerselskab (CVR: 3377 1231) Att.: Office of the General Counsel (OGC) Strandvejen 44, 2900 Hellerup Telefon: 39 45 39 45 E-mail: databeskyttelse@pwc.dk	1. Data controller PricewaterhouseCoopers Statsautoriseret Revisionspartnerselskab (CVR: 3377 1231) Att.: Office of the General Counsel (OGC) Strandvejen 44, 2900 Hellerup Telefon: 39 45 39 45 E-mail: databeskyttelse@pwc.dk
2. Formål Vi behandler personoplysninger, der er nødvendige for at besvare henvendelser og for at gennemføre og afslutte undersøgelse af den rapporterede hændelse eller bekymring. Vi kan også bruge personoplysningerne, hvis det er nødvendigt, som led i en efterfølgende retssag.	2. Purpose We use personal data necessary to respond to inquiries and to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary as part of related legal proceedings.
3. Kategorier af personoplysninger Vi behandler almindelige personoplysninger om dig, når du rapporterer en hændelse eller bekymring til os. Dette kan være: dit navn	3. Categories of personal data We collect the personal data you provide when making a report. This may be: your name

• din jobtitel • din e-mail adresse • dit forhold til PwC • din involvering i den rapporterede hændelse eller bekymring Vi kan også behandle ovenstående personoplysninger om dig, der er indsamlet fra andre involverede parter og personer, der er involveret i undersøgelsen af den rapporterede hændelse eller bekymring. Vi behandler kun personoplysninger, der er nødvendige for at gennemføre og afslutte undersøgelsen af den rapporterede hændelse eller bekymring.	• your job title • your email address • your relationship to PwC • your involvement in the reported concern We may also process the above personal information about you collected from other case participants, and other authorised persons involved in investigations. We use personal data only as necessary to conduct and conclude the investigation of the reported concern.
4. Juridisk behandlingsgrundlag Vi baserer vores behandling af personoplysninger på vores legitime interesser som juridisk behandlingsgrundlag i forbindelse med PwC Ethics Helpline, jf. databeskyttelsesforordningens artikel 6, stk. 1, litra f. Bemærk, at vi i den forbindelse har vurderet, at dine interesser og grundlæggende rettigheder ikke går forud for vores legitime interesser. Du kan til enhver tid gøre indsigelse mod behandlingen, jf. databeskyttelsesforordningens art. 21, stk. 4. I forbindelse med PwC Ethics Helpline forfølger vi følgende legitime interesser: • vores legitime interesser i at lade personer stille spørgsmål og rapportere mistanke om alvorlige overtrædelser til os på en fortrolig måde; og • vores legitime interesser i at identificere, forhindre og håndtere overtrædelser af lovgivning, vores Code of Conduct og vores professionelle standarder.	4. Legal basis We rely on our legitimate interests to process your personal data in connection with PwC Ethics Helpline, cf. General Data Protection Regulation article 6, paragraph 1, point f. Please note that where we rely on our legitimate interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests. You have the right to object against the processing, cf. General Data Protection Regulation article 21, paragraph 4. In connection with PwC Ethics Helpline, these legitimate interests are: • our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and • our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.
5. Tredjepartsmodtagere <i>a. Tredjepartsudbydere</i> Vi kan overlade personoplysninger til tredjepartsleverandører, underleverandører og/eller deres datterselskaber og tilknyttede virksomheder. Tredjeparter understøtter PwC Netværket ved at levere og administrere it-systemer. Tredjepartsudbydere kan bruge deres egne underleverandører, der i så fald vil have adgang til personoplysninger i forbindelse med den assistance, tredjepartsudbyderen yder os (underdatabehandlere). Det er vores politik, at vi kun benytter tredjepartsudbydere, der er forpligtet til at opretholde passende niveau af sikkerhed og fortrolighed til at	5. Third party recipients <i>a. Third Party Providers</i> We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems. The third party providers may use their own third party subcontractors that have access to personal data (sub-processors). It is our policy to use only third party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.

behandle personoplysninger efter instruks fra PwC og som pålægger deres underdatabehandlere samme forpligtelser. <i>b. Andre modtagere af personoplysninger</i> Vi kan også overføre personoplysninger til: • professionelle rådgivere, fx advokatfirmaer med henblik på at etablere, udøve eller forsvare vores juridiske rettigheder og indhente rådgivning; og • domstolene, offentlige myndigheder og andre organer, som krævet af og i overensstemmelse med gældende lovgivning.	<i>b. Other recipients of personal data</i> We may also disclose personal data to: • professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and • law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.
6. Opbevaring og sletning Vi opbevarer kun personoplysninger (i) i det tidsrum, der er nødvendigt for at undersøge din rapportering eller (ii) som ellers er nødvendigt i forbindelse med disciplinærsager, retssager (inklusive ankesager) eller anden efterforskning eller undersøgelse. Hvis vores konklusion på en gennemført undersøgelse er, at en rapportering er ubegrundet eller ikke kan dokumenteres, sletter vi de personoplysninger, der har indgået i undersøgelsen, så hurtigt som muligt og i overensstemmelse med gældende lov.	6. Storage and deletion We only keep personal data (i) for the period of time needed to investigate your report or (ii) as otherwise necessary in connection with disciplinary proceedings, legal proceedings (including appeals), or other investigation or inquiry. If we determine that a report is unsubstantiated, we will securely delete the personal data associated with the unsubstantiated report as soon as practicable following this determination and in accordance with applicable law.
7. Overførsel af personoplysninger til tredjelande Hvis vi behandler dine personoplysninger, kan dine personoplysninger overføres til et andet land end det land, hvor du befinder dig, herunder til opbevaring. Dette inkluderer lande uden for EU/EØS. Modtagerlande har ikke nødvendigvis love, der giver særlig beskyttelse af personoplysninger. Hvis vi indsamler dine personoplysninger inden for EU/EØS, vil overførsel uden for EU/EØS kun være: • til en modtager i et land, der giver et passende niveau af beskyttelse af dine personoplysninger (et sikkert tredjeland); og/eller • i henhold til en overførselsaftale, der opfylder EU-kravene til overførsel af personoplysninger til databehandlere eller dataansvarlige uden for EU/EØS, såsom standardkontraktbestemmelser, der er vedtaget af Den Europæiske Kommission. Du kan på anmodning få en kopi heraf.	7. Transfer of Personal Data to third countries If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries outside the European Economic Area (EEA). Recipient countries may not have laws that provide specific protection for personal data. If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only: • to a recipient in a location which provides an adequate level of protection for your personal data; and/or • under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission. You can obtain a copy by contacting us.

8. Dine rettigheder

Hvis vi opbevarer eller behandler personoplysninger om dig, har du følgende rettigheder efter gældende databeskyttelseslovgivning. Der kan dog være undtagelser til disse rettighederne.

Du kan udøve de juridiske rettigheder, der er anført nedenfor.

- Du kan få en bekræftelse på, om vi behandler personoplysninger om dig, få adgang til en kopi af dine personoplysninger og få visse andre oplysninger, herunder hvorfor vi behandler dem og modtagere af personoplysningerne.
- Du kan anmode om berigtigelse af dine personoplysninger, hvis de er unøjagtige, eller ufuldstændige
- Du kan anmode om sletning af dine personoplysninger i følgende tilfælde:
 - ☐ Personoplysningerne er ikke længere nødvendige i forhold til det formål, hvortil de blev indsamlet og behandlet;
 - ☐ vores juridiske behandlingsgrundlag er, at behandlingen er nødvendig for legitime interesser forfulgt af os, og du modsætter dig behandlingen, og vi har ikke legitime grunde til at fortsætte behandlingen;
 - ☐ dine personoplysninger er blevet behandlet ulovligt; eller
 - ☐ dine personoplysninger skal slettes for at overholde en juridisk forpligtelse, som vi er underlagt.
- Du kan begrænse behandlingen af personoplysninger i følgende tilfælde:
 - ☐ i en periode, der gør det muligt for os at kontrollere nøjagtigheden af personoplysningerne, hvis du har bestridt nøjagtigheden af personoplysningerne;
 - ☐ dine personoplysninger er blevet behandlet ulovligt, og du anmoder om begrænsning af behandlingen i stedet for sletning;
 - ☐ dine personoplysninger ikke længere er nødvendige i forhold til de formål, hvortil de blev indsamlet og behandlet, men dine personoplysninger er påkrævet for at

8. Your rights

If we hold or process personal data about you, you have the following rights, as allowed by applicable data protection laws. However, note that in some cases there may be exceptions to the rights.

You may be able to exercise the legal rights listed below.

- You can obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
- You can request rectification of personal data if it is inaccurate, and have incomplete personal data completed.
- You can request deletion or erasure of your personal data in the following cases:
 - ☐ the personal data is no longer necessary in relation to the purposes for which it was collected and processed;
 - ☐ our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds;
 - ☐ your personal data has been unlawfully processed; or
 - ☐ your personal data must be erased to comply with a legal obligation to which we are subject.
- You can restrict personal data processing in the following cases:
 - ☐ for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data;
 - ☐ your personal data have been unlawfully processed and you request restriction of processing instead of deletion;
 - ☐ your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or
 - ☐ for a period enabling us to verify whether the legitimate grounds relied

fastlægge, gøre gældende eller forsvare os mod et retskrav; eller ☐ i en periode, der gør det muligt for os at verificere, om de legitime grunde, som vi påberåber os, tilsidesætter dine interesser, hvis du har gjort indsigelse mod behandling baseret på, at det er nødvendigt for at forfølge en legitim interesse. • Du kan gøre indsigelse mod behandlingen af dine personoplysninger, hvis vores juridiske behandlingsgrundlag er, at behandlingen er nødvendig for at forfølge en legitim interesse. Du kan indgive en klage over vores behandling af dine personoplysninger til Datatilsynet.	on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us. • You can object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us. You can lodge complaints about personal data handling with The Danish Data Protection Agency (Datatilsynet).



Dominican Republic

PwC Línea de Asistencia Ética Preguntas Frecuentes e Información de Privacidad

Por favor familiarícese con las Preguntas y Respuestas Frecuentes (FAQs por sus siglas en inglés) antes de realizar un reporte voluntario usando la Línea de Asistencia Ética de PwC.

Las FAQs y el Documento de Privacidad de la Información explica que asuntos pueden ser reportados a través de la Línea de Asistencia Ética de PwC, cómo son manejados y protegidos los datos personales suministrados, y los derechos que posee en relación a ellos.

Este documento fue actualizado por última vez en enero de 2021. Podemos actualizarlo en el futuro. Si lo hacemos, cambiaremos la fecha de última actualización en esta página. El documento modificado se aplica desde la última fecha de actualización.

FAQs

- **Términos clave utilizados en estas FAQs**
- **¿Quién es responsable de los datos personales que suministró a la Línea de Asistencia Ética de PwC?**
- **¿Quién puede utilizar la Línea de Asistencia Ética de PwC?**
- **¿Cómo contacto a la Línea de Asistencia Ética de PwC?**
- **¿Qué clase de asuntos puedo someter a la Línea de Asistencia Ética de PwC?**
- **¿Cuándo debo emplear otros canales de reporte?**
- **¿Qué sucede si la información que suministro resulta ser incorrecta?**
- **¿Puedo realizar el reporte de forma anónima?**
- **¿Mi identidad es protegida si presento un reporte?**
- **¿Qué datos personales recaban y por qué?**
- **No proporcione datos personales sensibles a menos que sea necesario y relevante.**
- **El sitio emplea datos recolectados automáticamente**
- **¿Qué datos personales registra si consulto sobre las políticas o estándares de PwC?**
- **¿Debo proporcionar datos personales como requisito legal o contractual?**
- **¿Qué justificación legal emplean para procesar datos personales?**
- **¿Por cuánto tiempo conservan mis datos personales?**
- **¿Cuáles son mis derechos en relación con mis datos personales?**
- **¿Qué otras partes pueden manejar mis datos personales?**
- **La transferencia de Datos Personales desde el Área Económica Europea**
- **Menores de Edad**
- **Puntos de contacto para preguntas y ejercicio de derechos legales**

1. Términos clave usados en estas FAQs

En estas FAQs, nos referimos a información sobre usted o información que le identifique, como **“datos personales”** o **“información personal.”** Empleamos el término **“procesar”** para describir colectivamente cualquier acción u operación que involucre datos personales, incluyendo su recolección, almacenamiento, organización, análisis, revisión, transferencia y destrucción.

2. ¿Quién es responsable de los datos personales que proporciono a la Línea de Asistencia de Ética de PwC?



El controlador de datos personales que usted suministra a la Línea de Asistencia Ética de PwC es la firma PwC que es responsable de manejar o investigar el asunto que usted ha reportado. Esta es usualmente la firma PwC donde tuvo lugar el incidente o que se encuentra directamente conectada con el asunto reportado. Un “controlador de datos” tiene la responsabilidad primaria de asegurarse que el manejo de sus datos personales cumple con las leyes de protección de datos.

Examine los enlaces suministrados al inicio de este documento PDF para encontrar la lista de entidades PwC que brindan servicios a clientes y los países y regiones en los que operan las firmas miembros de PwC.

En este documento “nosotros, y “PwC” significa la firma PwC que es responsable de investigar el asunto reportado y quien será el controlador de datos de su información personal.

3. ¿Quién puede utilizar la Línea de Asistencia Ética de PwC?

La Línea de Asistencia Ética de PwC puede ser utilizada por los trabajadores de PwC (incluyendo los socios, directores, gerentes, trabajadores, contratistas independientes y trabajadores contingentes) y los actores externos, tales como socios comerciales, clientes, suplidores y cualquiera que haya interactuado con and PwC. Estos individuos podrán contactar voluntariamente a la Línea de Asistencia Ética de PwC para realizar consultas o reportar algún incidente de cumplimiento relativo al negocio de la Red PwC como se especifica más adelante.

4. ¿Cómo contacto a la Línea de Asistencia Ética de PwC?

Existen dos maneras de contactar a la Línea de Asistencia Ética de PwC: por teléfono y por la Web.

PwC ha contratado a NAVEX, un tercero independiente para administrar la Línea de Asistencia. La herramienta provee acceso las 24 horas. Los especialistas de NAVEX recibirán los reportes realizados a través de la página web o por teléfono y lo encausarán a los representantes apropiados de PwC para su revisión.

5. ¿Qué clase de temas pueden ser reportados en la Línea de Asistencia Ética de PwC?

La Línea de Asistencia Ética de PwC es para:

Reportar cualquier conducta que usted considere una seria: (1) violación de leyes o regulaciones; (2) violación de una política de PwC, estándar o del Código de Conducta Global de PwC; o (3) conducta no ética.

Realizar preguntas sobre cualquier política, estándar de PwC o acerca del Código de Conducta Global de PwC.

En algunos países, PwC podrá únicamente aceptar reportes relativos a ciertos asuntos como los financieros, contables, de auditoría y de soborno. Si el tema de su reporte se relaciona con algún asunto que bajo la legislación aplicable no pueda ser reportado a la Línea de Asistencia Ética de PwC, y el reporte no será tratado por la Línea de Asistencia Ética de PwC se aconseja realizar el reporte directamente a su gerente, socio, equipo de ética o representante de Capital Humano local, según sea apropiado.

6. ¿Cuándo debo emplear otros canales de reporte?

Considera si puedes elevar efectivamente el asunto a alguien directamente en PwC a través de los canales existentes. Si no se siente cómodo haciéndolo, o no sabe a quién contactar, utilice la Línea de Asistencia Ética de PwC.

7. ¿Qué sucede si la información que suministro resulta ser incorrecta?

Sea consciente de que la información que presente puede resultar en decisiones que puedan afectar a otras personas. Por lo tanto, usted podrá presentar información que crea verdadera. En ninguna circunstancia habrá

represalias contra quien reporte de buena fe a la Línea de Asistencia Ética de PwC, aunque luego resulte que la información no sea cierta.

Ni la actuación maliciosa ni el abuso de la Línea de Asistencia Ética de PwC serán tolerados nunca y pueden acarrear medidas disciplinarias e incluir el despido en los casos apropiados.

8. ¿Puedo realizar reportes anónimos?

Le instamos a identificarse cuando realice un reporte porque esto nos ayudará en la investigación del reporte y a protegerle a largo plazo. Su identidad y la información que suministre serán tratadas con los más altos niveles de confidencialidad y serán estrictamente revelados en base a la necesidad del receptor de conocerlos.

Si usted realiza el reporte anónimamente, lo revisaremos. Según sea la naturaleza del asunto, no podremos garantizar que la anonimidad se mantendrá, sin culpa de nuestra parte, ya que es consecuencia natural de la investigación que la identidad de las partes sea revelada. Esto puede ocurrir, por ejemplo, si el caso es particularmente único. Por favor note que en la mayoría de los reportes que han sido presentados anónimamente no podemos descifrar la identidad de quien lo reporta.

Por último, le solicitamos que nos suministre la mayor cantidad de detalles que considere necesario para permitirnos investigar el asunto reportado.

9. ¿Si presento un reporte mi identidad será protegida?

Su identidad será tratada con los más altos niveles de confidencialidad y será compartida únicamente con personas que necesitan acceso ella para investigar el reporte o quienes sean parte en procesos legales.

No revelaremos su identidad a la persona reportada. Por favor note que el caso excepcional en el que pueda requerirse hacerlo sería si usted actúa de mala fe o abusa deliberadamente del proceso, el acusado reclama y estamos obligados a revelar por ley su identidad.

10. ¿Qué datos personales son recolectados y por qué?

Recolectamos los datos personales que nos suministra cuando hace el reporte.

Estos pueden ser:

- su nombre y relación con PwC;
- detalles de identificación, función, detalles de contacto, comportamiento, y otros datos personales de la(s) persona(s) involucrada(s) en lo concerniente al reporte; y
- detalles de identificación, función, datos de contacto y otros datos personales de individuos que tengan conocimiento sobre el tema reportado.

También podemos recolectar datos personales indirectamente sobre usted. Estos podrán ser suministrados por otros reporteros, supervisores, participantes en el caso y otras personas autorizadas involucradas en las investigaciones.

Empleamos datos personales únicamente cuando es necesario para conducir y concluir la investigación del tema reportado. También podremos emplear datos personales si fuese necesario como parte de procesos legales relacionados al tema del reporte y para cumplir con nuestras obligaciones legales (se nos puede requerir legalmente reportar ciertos asuntos a las autoridades externas apropiadas).

11. No suministre datos personales sensibles a menos que sea necesario y relevante

No requerimos que se nos suministren datos personales sensibles a través de nuestra Línea de Asistencia Ética de PwC, por ejemplo: raza u origen étnico, creencias religiosas o de otra índole, antecedentes policivos, físicos o de salud, membresía a sindicatos, datos genéticos o biométricos (cuando son usados únicamente para identificar a

alguien), ni sobre la conducta u orientación sexual. No obstante, podremos recibir datos personales sensibles que usted voluntariamente suministre como parte de un reporte. Únicamente utilizamos los datos personales que sean necesarios para investigar un reporte y eliminaremos prontamente cualesquiera datos personales sensibles que no sean necesarios para investigar un reporte.

12. Datos recolectados automáticamente para el uso del sitio

La Línea de Asistencia Ética de PwC, manejada por nuestro proveedor externo NAVEX, capta automáticamente ciertos datos de ingreso sobre las visitas al sitio de internet. Estos incluyen: la dirección de protocolo de internet, clase de buscador, idioma del buscador y la fecha y hora de su solicitud. Esta información de registro es utilizada para mejorar la operación de la Línea de Asistencia Ética de PwC y no se encuentra vinculada a usted personalmente. Para mayor información vea la declaración de privacidad de NAVEX en la parte inferior de la página web principal de la Línea de Asistencia Ética de PwC.

13. ¿Qué datos personales registran si realizo una consulta sobre las políticas y estándares de PwC?

Puede contactar a la Línea de Asistencia Ética de PwC para consultar sobre cualquiera de las políticas, estándares o del Código de Conducta de PwC.

Utilizamos datos personales (normalmente nombre, posición laboral y correo electrónico) según sea necesario para comunicarnos con usted y responder a sus preguntas. No mantenemos archivos de las preguntas realizadas de forma que sean atribuidas a individuos particulares. La excepción a esto es si el tema está relacionado a sospecha de violación relacionada al negocio de la Red PwC, lo cual será manejado como se describe en las otras secciones de este documento.

14. ¿Debo suministrar datos personales en virtud de un requisito legal o contractual?

El suministro de datos personales a la Línea de Asistencia Ética de PwC es voluntario y no existen requisitos legales o contractuales que obliguen a suministrar datos personales. Contactar o reportar a la Línea de Asistencia Ética de PwC no es obligatorio.

15. ¿En qué justificación legal se apoyan para procesar datos personales?

Las leyes de protección de datos de ciertas jurisdicciones requieren que establezcamos en este documento nuestra justificación, basada en la ley, para recolectar y procesar sus datos personales.

Nos basamos en nuestro interés legítimo para procesar sus datos personales en relación con la Línea de Asistencia Ética de PwC. Por favor note que únicamente nos basamos en nuestro interés legítimo de procesar sus datos personales, hemos evaluado que sus intereses y derechos fundamentales no sobrepasan sus intereses legítimos.

En relación con la Línea de Asistencia Ética PwC, estos intereses legítimos son:

- nuestros intereses legítimos en permitir a las personas consultar y reportar sus sospechas de violaciones serias de forma confidencial; y
- nuestro interés legítimo de identificar, prevenir y manejar violaciones a la ley, al Código de Conducta y a nuestros estándares profesionales.

Nuestra intención es no procesar datos personales sensibles en relación con la Línea de Asistencia Ética de PwC. En la medida en la que necesitemos hacerlo, el fundamento legal para dicho tratamiento es que sea necesario para cumplir con las obligaciones y ejercitar los derechos específicos de PwC en el ámbito laboral, de seguridad social y leyes de protección social, o que el procesamiento sea necesario para establecer, ejercitar o defender reclamaciones legales.

16. ¿Por cuánto tiempo mantienen mis datos personales?

Solamente mantenemos datos personales (i) durante el tiempo necesario para investigar su reporte, o (ii) de otra forma que sea necesario en relación con procesos disciplinarios, legales (incluyendo apelaciones), u otras investigaciones o consultas.

Si determinamos que un reporte carece de fundamento, eliminaremos de forma segura los datos personales asociados a dicho reporte en tanto sea posible, siguiendo tal determinación y conforme a las leyes aplicables.

17. ¿Cuáles son mis derechos en relación a mis datos personales?

Ya sea que usted realice un reporte o sea el objeto de un reporte, si mantenemos o procesamos datos personales suyos, usted tendrá los siguientes derechos, según lo permiten las leyes de protección de datos aplicables. Podremos demorar o denegar solicitudes si consideramos que concederle el acceso amenazará la confidencialidad o afectará nuestra capacidad de investigar un asunto reportado.

Usted podrá ejercitar los derechos legales listados a continuación.

- Podrá obtener confirmación sobre si procesamos datos personales suyos, acceder a copia de sus datos personales y obtener alguna otra información, incluyendo el por qué la procesamos y a quienes la transferimos.
- Podrá solicitar la rectificación de los datos personales si son incorrectos y completar los datos personales incompletos.
- Podrá solicitar la eliminación de sus datos personales en los siguientes casos:
 - los datos personales no se requieren seguir utilizando para los fines para los que fueron recolectados y procesados;
 - nuestro fundamento legal para procesarlos es necesario para los intereses legítimos perseguidos por nosotros, usted objeta el procesamiento y no tenemos fundamentos legítimos superiores;
 - sus datos personales han sido legalmente procesados; o
 - sus datos personales deban ser eliminados para cumplir con una obligación legal a la cual estemos sujetos.
- Usted podrá restringir el procesamiento de datos personales en los siguientes casos:
 - Durante un período de tiempo que nos permita verificar la exactitud de los datos personales cuando usted haya disputado su exactitud;
 - Sus datos personales hayan sido procesados de forma ilegal y usted solicita la restricción del procesamiento en vez de la eliminación;
 - Sus datos personales no siguen siendo necesarios en relación con los fines para los que fueron recolectados y procesados, pero son necesarios para que usted establezca, ejercite y defienda reclamaciones legales; o
 - Durante un período de tiempo que nos permita verificar si nuestra justificación legal para el tratamiento de los datos es superior a sus intereses, cuando usted haya objetado el procesamiento basado en nuestra necesidad de perseguir un interés legítimo.

Usted podrá objetar el procesamiento de datos personales si nuestro fundamento legal para el procesamiento es que el procesamiento es necesario para el interés legítimo perseguido por nosotros.

Usted tendrá el derecho de presentar demandas sobre el tratamiento de datos personales ante su regulador de protección de datos local.

18. ¿Qué otras partes pueden manejar mis datos personales?

a. Otros Miembros de las Firmas PwC

Podemos compartir datos personales con otras firmas PwC en la Red, pero únicamente si es estrictamente necesario en relación con la investigación de un reporte.

b. Proveedores Externos

Podremos revelar datos personales a contratistas externos, subcontratistas, y/o a sus subsidiarias y afiliadas. Los proveedores externos apoyan a la Red PwC al suministrarle y administrar sistemas de IT.

Los terceros suplidores podrán usar a sus propios sub-contratistas, los cuales tendrán acceso a los datos personales (sub-procesadores).

Es nuestra política el utilizar proveedores externos que estén obligados a mantener niveles apropiados de seguridad y confidencialidad para procesar los datos personales únicamente como PwC les instruya, y para exigir esas mismas obligaciones a sus sub-procesadores.

c. Otros receptores de datos personales

También podremos revelar datos personales a:

- Asesores profesionales, por ejemplo, firmas de abogados, si fuese necesario, para establecer, ejercitar o defender nuestros derechos legales y obtener asesoría; y
- Autoridades de cumplimiento de la ley, autoridades gubernamentales, y entes regulatorios, según sea requerido por y de conformidad con las leyes aplicables.

19. La Transferencia de Datos Personales desde el Área de la Comunidad Europea

Si procesamos sus datos personales, estos podrán ser transmitidos y almacenados fuera del país donde usted está ubicado. Esto incluye países fuera del Área Económica Europea (EEA). Puede que dichos países receptores no cuenten con leyes específicas de protección de datos.

Si recolectamos sus datos personales dentro del Área Económica Europea, la transferencia afuera de dicha área será realizada únicamente:

- A un receptor en una ubicación que provee un nivel adecuado de protección de datos personales; y/o
- Bajo un acuerdo que satisface los requisitos de la UE para la transferencia de datos personales a procesadores o controladores de datos fuera de la EEA, tal como cláusulas contractuales estándar aprobadas por la Comisión Europea.

Si los datos personales arriba descritos han sido recolectados dentro del Reino Unido continuaremos aplicando los controles arriba descritos si los datos personales son transferidos fuera de dicha región.

Con la finalidad de proteger las transferencias de datos conforme a la GDPR, PwC y Navex han adoptado las Cláusulas Contractuales Estándares de la Comisión Europea (SCCs), las cuales se consideran salvaguarda suficiente para la transferencia de datos entre controladores y procesadores de datos que puedan encontrarse fuera de la UE.

20. Menores de Edad

La Línea de Asistencia Ética de PwC no debe ser utilizada por menores de 18 años.

21. Puntos de contacto para consultas y ejercicio de derechos legales.

Podrá:

- presentar una solicitud [request](#) si deseas ejercitar un derecho legal en relación con tus datos personales; y/o
- presentar una consulta [enquiry](#) si tiene alguna pregunta sobre el manejo de sus datos personales por parte de PwC.



Egypt

PwC Ethics Helpline - Frequently Asked Questions and Privacy Information

Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline.

The FAQs and Privacy Information Document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data.

This document was last updated in April 2021. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date.

Key terms used in these FAQs

Who is responsible for the personal data I submit to PwC Ethics Helpline?

Who can use PwC Ethics Helpline?

How do I contact PwC Ethics Helpline?

What kinds of issues can I raise with PwC Ethics Helpline?

When should I use other reporting channels?

What if the information I provide turns out to be incorrect?

Can I make a report anonymously?

If I submit a report, is my identity protected?

What personal data do you collect and why?

Do not submit sensitive personal data unless it's necessary and relevant

Site usage data that is collected automatically

What personal data do you record if I ask a question about PwC policies or standards?

Must I provide personal data as a statutory or contractual requirement?

What legal justification do you rely on to process personal data?

For how long do you keep my personal data?

What are my rights in connection with my personal data?

Which other parties could handle my personal data?

Transfers of Personal Data from the European Economic Area

Children

Contact points for questions and exercising legal rights

1. Key terms used in these FAQs

In these FAQs, we refer to information about you or information that identifies you as “**personal data**” or “**personal information**.” We use the term “**processing**” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to PwC Ethics Helpline?

The data controller of personal data you provide to PwC Ethics Helpline is the PwC firm that is responsible for addressing or investigating the matter you have raised. This is usually the PwC firm where the incident took place or that is directly connected with the matter you have raised. A “data controller” has primary responsibility for ensuring that the handling of your personal data complies with data protection laws.

For a list of active client facing entities within the PwC network and countries and regions in which PwC member firms operate, see the links provided at the beginning of this PDF document.



In this document, “we,” “us” and “PwC” means the PwC firm that is responsible for addressing the matter raised and that is the data controller of your personal information.

3. Who can use PwC Ethics Helpline?

PwC Ethics Helpline can be used by PwC workers (including PwC partners, directors, managers, employees, independent contractors, and contingent workers) and external stakeholders, such as business partners, clients, suppliers, and anyone who has interacted with PwC. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of the PwC Network as further specified below.

4. How do I contact PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone and by Web.

For details see: <https://www.pwc.com/ethicshelpline>

PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24-hour access. NAVEX specialists will receive reports submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC’s Global Code of Conduct; or (3) unethical conduct.	Asking a question about any PwC policy, standard, or PwC’s Global Code of Conduct.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don’t feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue.

Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

Yes you can. However, we would encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique.

For the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter. However, if total anonymity is requested, it is important to note that successful investigation and resolution of the matter may depend on the amount of information shared and ongoing interaction. There are limits on the firm's ability to investigate and resolve issues in circumstances in which the caller chooses to remain anonymous.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

If you decide to submit your report anonymously, please see point 8 above.

If you decide to submit your name when making a report, your identity will be treated with the highest levels of confidentiality and will only be shared with people on a strictly need-to-know basis either to investigate the report or if required by law. However, we cannot guarantee that the wrongdoer will not become aware of your identity as part of the investigation process, as the nature of the issue may, without direct disclosure by us, subsequently naturally reveal the identities of people involved. This could happen, for example but not limited to, if the case is particularly unique, and/or where we may be required to disclose your identity if you acted maliciously or deliberately abused the process, the accused raises a claim, or we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data unless it's necessary and relevant

We do not require submission of sensitive personal data through PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will delete any sensitive personal data that is not necessary to investigate a concern.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and

time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

15. What legal justification do you rely on to process personal data?

The data protection laws of some jurisdictions require that we set out in this document our justification, based on law, for collecting and processing your personal data.

We rely on our legitimate interests to process your personal data in connection with PwC Ethics Helpline. Please note that where we rely on our legitimate interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests.

In connection with PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. To the extent we need to do this, the legal basis for such processing is that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or that the processing is necessary for the establishment, exercise or defence of legal claims.

16. For how long do you keep my personal data?

We retain the personal data processed by us for as long as is considered necessary for the purpose for which it was collected. This will vary according to the law and regulation applicable to the territory in which the data controller is based. In the absence of specific legal or regulatory requirements, our baseline retention period for records and other documentary evidence created in the PwC Ethics Helpline is 10 years from the closure of an investigation.

17. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed.
- You may be able to request deletion or erasure of your personal data in the following cases:
 - ☐ the personal data is no longer necessary in relation to the purposes for which it was collected and processed;
 - ☐ our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds;
 - ☐ your personal data has been unlawfully processed; or
 - ☐ your personal data must be erased to comply with a legal obligation to which we are subject.
- You may be able to restrict personal data processing in the following cases:
 - ☐ for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data;
 - ☐ your personal data have been unlawfully processed and you request restriction of processing instead of deletion;
 - ☐ your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or
 - ☐ for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us.
- You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us.

You may have the right to lodge complaints about personal data handling with your local data protection regulator.

18. Which other parties could handle my personal data?

a. Other PwC Member Firms

We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report.

b. Third Party Providers

We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems.

The third-party providers may use their own third-party subcontractors that have access to personal data (sub-processors).

It is our policy to use only third-party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.

c. Other recipients of personal data

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and
- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

19. Transfers of Personal Data

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries who may not have laws that provide specific protection for personal data. We will carry out such transfers only where we have a lawful basis to do so, including to a recipient (i) who is in a country which provides an adequate level of protection for personal data; or (ii) under an agreement which covers the applicable requirements for the transfer of personal data.

If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or
- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.

20. Data residency

PwC Ethics helpline is a cloud-based tool which is running and hosted outside the Middle East. Therefore, do not share confidential data owned or related to government entities or private sector regulated entities in the Middle East.

21. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

22. Contact points for questions and exercising legal rights

If you would like to exercise your legal rights or ask a question in relation to this privacy statement, please contact the ME Data Protection team at: mer_me_data_protection_management@pwc.com

Alternatively, you can:

- [submit a request](#) if you wish to exercise a legal right in relation to your personal data; and/or
- submit an [enquiry](#) if you have a question about PwC's handling of your personal data.



El Salvador

PwC Línea de Asistencia Ética Preguntas Frecuentes e Información de Privacidad

Por favor familiarícese con las Preguntas y Respuestas Frecuentes (FAQs por sus siglas en inglés) antes de realizar un reporte voluntario usando la Línea de Asistencia Ética de PwC.

Las FAQs y el Documento de Privacidad de la Información explica que asuntos pueden ser reportados a través de la Línea de Asistencia Ética de PwC, cómo son manejados y protegidos los datos personales suministrados, y los derechos que posee en relación a ellos.

Este documento fue actualizado por última vez en enero de 2021. Podemos actualizarlo en el futuro. Si lo hacemos, cambiaremos la fecha de última actualización en esta página. El documento modificado se aplica desde la última fecha de actualización.

FAQs

- **Términos clave utilizados en estas FAQs**
- **¿Quién es responsable de los datos personales que suministró a la Línea de Asistencia Ética de PwC?**
- **¿Quién puede utilizar la Línea de Asistencia Ética de PwC?**
- **¿Cómo contacto a la Línea de Asistencia Ética de PwC?**
- **¿Qué clase de asuntos puedo someter a la Línea de Asistencia Ética de PwC?**
- **¿Cuándo debo emplear otros canales de reporte?**
- **¿Qué sucede si la información que suministro resulta ser incorrecta?**
- **¿Puedo realizar el reporte de forma anónima?**
- **¿Mi identidad es protegida si presento un reporte?**
- **¿Qué datos personales recaban y por qué?**
- **No proporcione datos personales sensibles a menos que sea necesario y relevante.**
- **El sitio emplea datos recolectados automáticamente**
- **¿Qué datos personales registra si consulto sobre las políticas o estándares de PwC?**
- **¿Debo proporcionar datos personales como requisito legal o contractual?**
- **¿Qué justificación legal emplean para procesar datos personales?**
- **¿Por cuánto tiempo conservan mis datos personales?**
- **¿Cuáles son mis derechos en relación con mis datos personales?**
- **¿Qué otras partes pueden manejar mis datos personales?**
- **La transferencia de Datos Personales desde el Área Económica Europea**
- **Menores de Edad**
- **Puntos de contacto para preguntas y ejercicio de derechos legales**

1. Términos clave usados en estas FAQs

En estas FAQs, nos referimos a información sobre usted o información que le identifique, como **“datos personales”** o **“información personal.”** Empleamos el término **“procesar”** para describir colectivamente cualquier acción u operación que involucre datos personales, incluyendo su recolección, almacenamiento, organización, análisis, revisión, transferencia y destrucción.



2. ¿Quién es responsable de los datos personales que proporciono a la Línea de Asistencia de Ética de PwC?

El controlador de datos personales que usted suministra a la Línea de Asistencia Ética de PwC es la firma PwC que es responsable de manejar o investigar el asunto que usted ha reportado. Esta es usualmente la firma PwC donde tuvo lugar el incidente o que se encuentra directamente conectada con el asunto reportado. Un “controlador de datos” tiene la responsabilidad primaria de asegurarse que el manejo de sus datos personales cumple con las leyes de protección de datos.

Examine los enlaces suministrados al inicio de este documento PDF para encontrar la lista de entidades PwC que brindan servicios a clientes y los países y regiones en los que operan las firmas miembros de PwC.

En este documento “nosotros, y “PwC” significa la firma PwC que es responsable de investigar el asunto reportado y quien será el controlador de datos de su información personal.

3. ¿Quién puede utilizar la Línea de Asistencia Ética de PwC?

La Línea de Asistencia Ética de PwC puede ser utilizada por los trabajadores de PwC (incluyendo los socios, directores, gerentes, trabajadores, contratistas independientes y trabajadores contingentes) y los actores externos, tales como socios comerciales, clientes, suplidores y cualquiera que haya interactuado con and PwC. Estos individuos podrán contactar voluntariamente a la Línea de Asistencia Ética de PwC para realizar consultas o reportar algún incidente de cumplimiento relativo al negocio de la Red PwC como se especifica más adelante.

4. ¿Cómo contacto a la Línea de Asistencia Ética de PwC?

Existen dos maneras de contactar a la Línea de Asistencia Ética de PwC: por teléfono y por la Web.

PwC ha contratado a NAVEX, un tercero independiente para administrar la Línea de Asistencia. La herramienta provee acceso las 24 horas. Los especialistas de NAVEX recibirán los reportes realizados a través de la página web o por teléfono y lo encausarán a los representantes apropiados de PwC para su revisión.

5. ¿Qué clase de temas pueden ser reportados en la Línea de Asistencia Ética de PwC?

La Línea de Asistencia Ética de PwC es para:

Reportar cualquier conducta que usted considere una seria: (1) violación de leyes o regulaciones; (2) violación de una política de PwC, estándar o del Código de Conducta Global de PwC; o (3) conducta no ética.

Realizar preguntas sobre cualquier política, estándar de PwC o acerca del Código de Conducta Global de PwC.

En algunos países, PwC podrá únicamente aceptar reportes relativos a ciertos asuntos como los financieros, contables, de auditoría y de soborno. Si el tema de su reporte se relaciona con algún asunto que bajo la legislación aplicable no pueda ser reportado a la Línea de Asistencia Ética de PwC, y el reporte no será tratado por la Línea de Asistencia Ética de PwC se aconseja realizar el reporte directamente a su gerente, socio, equipo de ética o representante de Capital Humano local, según sea apropiado.

6. ¿Cuándo debo emplear otros canales de reporte?

Considera si puedes elevar efectivamente el asunto a alguien directamente en PwC a través de los canales existentes. Si no se siente cómodo haciéndolo, o no sabe a quién contactar, utilice la Línea de Asistencia Ética de PwC.

7. ¿Qué sucede si la información que suministro resulta ser incorrecta?

Sea consciente de que la información que presente puede resultar en decisiones que puedan afectar a otras personas. Por lo tanto, usted podrá presentar información que crea verdadera. En ninguna circunstancia habrá represalias contra quien reporte de buena fe a la Línea de Asistencia Ética de PwC, aunque luego resulte que la información no sea cierta.

Ni la actuación maliciosa ni el abuso de la Línea de Asistencia Ética de PwC serán tolerados nunca y pueden acarrear medidas disciplinarias e incluir el despido en los casos apropiados.

8. ¿Puedo realizar reportes anónimos?

Le instamos a identificarse cuando realice un reporte porque esto nos ayudará en la investigación del reporte y a protegerle a largo plazo. Su identidad y la información que suministre serán tratadas con los más altos niveles de confidencialidad y serán estrictamente revelados en base a la necesidad del receptor de conocerlos.

Si usted realiza el reporte anónimamente, lo revisaremos. Según sea la naturaleza del asunto, no podremos garantizar que la anonimidad se mantendrá, sin culpa de nuestra parte, ya que es consecuencia natural de la investigación que la identidad de las partes sea revelada. Esto puede ocurrir, por ejemplo, si el caso es particularmente único. Por favor note que en la mayoría de los reportes que han sido presentados anónimamente no podemos descifrar la identidad de quien lo reporta.

Por último, le solicitamos que nos suministre la mayor cantidad de detalles que considere necesario para permitirnos investigar el asunto reportado.

9. ¿Si presento un reporte mi identidad será protegida?

Su identidad será tratada con los más altos niveles de confidencialidad y será compartida únicamente con personas que necesitan acceso ella para investigar el reporte o quienes sean parte en procesos legales.

No revelaremos su identidad a la persona reportada. Por favor note que el caso excepcional en el que pueda requerirse hacerlo sería si usted actúa de mala fe o abusa deliberadamente del proceso, el acusado reclama y estamos obligados a revelar por ley su identidad.

10. ¿Qué datos personales son recolectados y por qué?

Recolectamos los datos personales que nos suministra cuando hace el reporte.

Estos pueden ser:

- su nombre y relación con PwC;
- detalles de identificación, función, detalles de contacto, comportamiento, y otros datos personales de la(s) persona(s) involucrada(s) en lo concerniente al reporte; y
- detalles de identificación, función, datos de contacto y otros datos personales de individuos que tengan conocimiento sobre el tema reportado.

También podemos recolectar datos personales indirectamente sobre usted. Estos podrán ser suministrados por otros reporteros, supervisores, participantes en el caso y otras personas autorizadas involucradas en las investigaciones.

Empleamos datos personales únicamente cuando es necesario para conducir y concluir la investigación del tema reportado. También podremos emplear datos personales si fuese necesario como parte de procesos legales relacionados al tema del reporte y para cumplir con nuestras obligaciones legales (se nos puede requerir legalmente reportar ciertos asuntos a las autoridades externas apropiadas).

11. No suministre datos personales sensibles a menos que sea necesario y relevante

No requerimos que se nos suministren datos personales sensibles a través de nuestra Línea de Asistencia Ética de PwC, por ejemplo: raza u origen étnico, creencias religiosas o de otra índole, antecedentes policivos, físicos o de salud, membresía a sindicatos, datos genéticos o biométricos (cuando son usados únicamente para identificar a alguien), ni sobre la conducta u orientación sexual. No obstante, podremos recibir datos personales sensibles que usted voluntariamente suministre como parte de un reporte. Únicamente utilizamos los datos personales que sean necesarios para investigar un reporte y eliminaremos prontamente cualesquiera datos personales sensibles que no sean necesarios para investigar un reporte.

12. Datos recolectados automáticamente para el uso del sitio

La Línea de Asistencia Ética de PwC, manejada por nuestro proveedor externo NAVEX, capta automáticamente ciertos datos de ingreso sobre las visitas al sitio de internet. Estos incluyen: la dirección de protocolo de internet, clase de buscador, idioma del buscador y la fecha y hora de su solicitud. Esta información de registro es utilizada para mejorar la operación de la Línea de Asistencia Ética de PwC y no se encuentra vinculada a usted personalmente. Para mayor información vea la declaración de privacidad de NAVEX en la parte inferior de la página web principal de la Línea de Asistencia Ética de PwC.

13. ¿Qué datos personales registran si realizo una consulta sobre las políticas y estándares de PwC?

Puede contactar a la Línea de Asistencia Ética de PwC para consultar sobre cualquiera de las políticas, estándares o del Código de Conducta de PwC.

Utilizamos datos personales (normalmente nombre, posición laboral y correo electrónico) según sea necesario para comunicarnos con usted y responder a sus preguntas. No mantenemos archivos de las preguntas realizadas de forma que sean atribuidas a individuos particulares. La excepción a esto es si el tema está relacionado a sospecha de violación relacionada al negocio de la Red PwC, lo cual será manejado como se describe en las otras secciones de este documento.

14. ¿Debo suministrar datos personales en virtud de un requisito legal o contractual?

El suministro de datos personales a la Línea de Asistencia Ética de PwC es voluntario y no existen requisitos legales o contractuales que obliguen a suministrar datos personales. Contactar o reportar a la Línea de Asistencia Ética de PwC no es obligatorio.

15. ¿En qué justificación legal se apoyan para procesar datos personales?

Las leyes de protección de datos de ciertas jurisdicciones requieren que establezcamos en este documento nuestra justificación, basada en la ley, para recolectar y procesar sus datos personales.

Nos basamos en nuestro interés legítimo para procesar sus datos personales en relación con la Línea de Asistencia Ética de PwC. Por favor note que únicamente nos basamos en nuestro interés legítimo de procesar sus datos personales, hemos evaluado que sus intereses y derechos fundamentales no sobrepasan sus intereses legítimos.

En relación con la Línea de Asistencia Ética PwC, estos intereses legítimos son:

- nuestros intereses legítimos en permitir a las personas consultar y reportar sus sospechas de violaciones serias de forma confidencial; y
- nuestro interés legítimo de identificar, prevenir y manejar violaciones a la ley, al Código de Conducta y a nuestros estándares profesionales.

Nuestra intención es no procesar datos personales sensibles en relación con la Línea de Asistencia Ética de PwC. En la medida en la que necesitemos hacerlo, el fundamento legal para dicho tratamiento es que sea necesario para cumplir con las obligaciones y ejercitar los derechos específicos de PwC en el ámbito laboral, de seguridad

social y leyes de protección social, o que el procesamiento sea necesario para establecer, ejercitar o defender reclamaciones legales.

16. ¿Por cuánto tiempo mantienen mis datos personales?

Solamente mantenemos datos personales (i) durante el tiempo necesario para investigar su reporte, o (ii) de otra forma que sea necesario en relación con procesos disciplinarios, legales (incluyendo apelaciones), u otras investigaciones o consultas.

Si determinamos que un reporte carece de fundamento, eliminaremos de forma segura los datos personales asociados a dicho reporte en tanto sea posible, siguiendo tal determinación y conforme a las leyes aplicables.

17. ¿Cuáles son mis derechos en relación a mis datos personales?

Ya sea que usted realice un reporte o sea el objeto de un reporte, si mantenemos o procesamos datos personales suyos, usted tendrá los siguientes derechos, según lo permiten las leyes de protección de datos aplicables. Podremos demorar o denegar solicitudes si consideramos que concederle el acceso amenazará la confidencialidad o afectará nuestra capacidad de investigar un asunto reportado.

Usted podrá ejercitar los derechos legales listados a continuación.

- Podrá obtener confirmación sobre si procesamos datos personales suyos, acceder a copia de sus datos personales y obtener alguna otra información, incluyendo el por qué la procesamos y a quienes la transferimos.
- Podrá solicitar la rectificación de los datos personales si son incorrectos y completar los datos personales incompletos.
- Podrá solicitar la eliminación de sus datos personales en los siguientes casos:
 - los datos personales no se requieren seguir utilizando para los fines para los que fueron recolectados y procesados;
 - nuestro fundamento legal para procesarlos es necesario para los intereses legítimos perseguidos por nosotros, usted objeta el procesamiento y no tenemos fundamentos legítimos superiores;
 - sus datos personales han sido legalmente procesados; o
 - sus datos personales deban ser eliminados para cumplir con una obligación legal a la cual estemos sujetos.
- Usted podrá restringir el procesamiento de datos personales en los siguientes casos:
 - Durante un período de tiempo que nos permita verificar la exactitud de los datos personales cuando usted haya disputado su exactitud;
 - Sus datos personales hayan sido procesados de forma ilegal y usted solicita la restricción del procesamiento en vez de la eliminación;
 - Sus datos personales no siguen siendo necesarios en relación con los fines para los que fueron recolectados y procesados, pero son necesarios para que usted establezca, ejerce y defienda reclamaciones legales; o
 - Durante un período de tiempo que nos permita verificar si nuestra justificación legal para el tratamiento de los datos es superior a sus intereses, cuando usted haya objetado el procesamiento basado en nuestra necesidad de perseguir un interés legítimo.

Usted podrá objetar el procesamiento de datos personales si nuestro fundamento legal para el procesamiento es que el procesamiento es necesario para el interés legítimo perseguido por nosotros.

Usted tendrá el derecho de presentar demandas sobre el tratamiento de datos personales ante su regulador de protección de datos local.

18. ¿Qué otras partes pueden manejar mis datos personales?

a. Otros Miembros de las Firmas PwC

Podemos compartir datos personales con otras firmas PwC en la Red, pero únicamente si es estrictamente necesario en relación con la investigación de un reporte.

b. Proveedores Externos

Podremos revelar datos personales a contratistas externos, subcontratistas, y/o a sus subsidiarias y afiliadas. Los proveedores externos apoyan a la Red PwC al suministrarle y administrar sistemas de IT.

Los terceros suplidores podrán usar a sus propios sub-contratistas, los cuales tendrán acceso a los datos personales (sub-procesadores).

Es nuestra política el utilizar proveedores externos que estén obligados a mantener niveles apropiados de seguridad y confidencialidad para procesar los datos personales únicamente como PwC les instruya, y para exigir esas mismas obligaciones a sus sub-procesadores.

c. Otros receptores de datos personales

También podremos revelar datos personales a:

- Asesores profesionales, por ejemplo, firmas de abogados, si fuese necesario, para establecer, ejercitar o defender nuestros derechos legales y obtener asesoría; y
- Autoridades de cumplimiento de la ley, autoridades gubernamentales, y entes regulatorios, según sea requerido por y de conformidad con las leyes aplicables.

19. La Transferencia de Datos Personales desde el Área de la Comunidad Europea

Si procesamos sus datos personales, estos podrán ser transmitidos y almacenados fuera del país donde usted está ubicado. Esto incluye países fuera del Área Económica Europea (EEA). Puede que dichos países receptores no cuenten con leyes específicas de protección de datos.

Si recolectamos sus datos personales dentro del Área Económica Europea, la transferencia afuera de dicha área será realizada únicamente:

- A un receptor en una ubicación que provee un nivel adecuado de protección de datos personales; y/o
- Bajo un acuerdo que satisface los requisitos de la UE para la transferencia de datos personales a procesadores o controladores de datos fuera de la EEA, tal como cláusulas contractuales estándar aprobadas por la Comisión Europea.

Si los datos personales arriba descritos han sido recolectados dentro del Reino Unido continuaremos aplicando los controles arriba descritos si los datos personales son transferidos fuera de dicha región.

Con la finalidad de proteger las transferencias de datos conforme a la GDPR, PwC y Navex han adoptado las Cláusulas Contractuales Estándares de la Comisión Europea (SCCs), las cuales se consideran salvaguarda suficiente para la transferencia de datos entre controladores y procesadores de datos que puedan encontrarse fuera de la UE.

20. Menores de Edad

La Línea de Asistencia Ética de PwC no debe ser utilizada por menores de 18 años.

21. Puntos de contacto para consultas y ejercicio de derechos legales.

Podrá:

- presentar una solicitud [request](#) si deseas ejercitar un derecho legal en relación con tus datos personales; y/o
- presentar una consulta [enquiry](#) si tiene alguna pregunta sobre el manejo de sus datos personales por parte de PwC.

Equatorial Guinea

PwC Ethics Helpline - Frequently Asked Questions and Privacy Information	PwC Ethics Helpline – Foire aux Questions et informations de confidentialité
Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline. The FAQs and Privacy Information Document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data. This document was last updated in December 2020. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date.	Veuillez-vous familiariser avec la FAQ avant de signaler volontairement à PwC Ethics Helpline. La FAQ et le document d'informations sur la confidentialité expliquent quels éléments peuvent être signalés à PwC Ethics Helpline, comment les données personnelles soumises à la Helpline sont traitées et protégées, et les droits que vous pouvez exercer pour maîtriser vos données personnelles. La dernière mise à jour de ce document date décembre 2020. Nous pourrions peut-être mettre à jour ce document à l'avenir. Si nous le faisons, nous changerons la dernière date mise à jour sur cette page. Le document modifié s'applique à partir de la dernière date de mise à jour.
FAQs • Key terms used in these FAQs • Who is responsible for the personal data I submit to the PwC Ethics Helpline? • Who can use the PwC Ethics Helpline? • How do I contact the PwC Ethics Helpline? • What kinds of issues can I raise with the PwC Ethics Helpline? • When should I use other reporting channels? • What if the information I provide turns out to be incorrect? • Can I make a report anonymously? • If I submit a report, is my identity protected? • What personal data do you collect and why? • Do not submit sensitive personal data unless it's necessary and relevant • Site usage data that is collected automatically • What personal data do you record if I ask a question about PwC policies or standards? • Must I provide personal data as a statutory or contractual requirement? • What legal justification do you rely on to process personal data? • For how long do you keep my personal data? • What are my rights in connection with my personal data?	FAQ • Termes clés utilisés dans la FAQ • Qui est responsable des données personnelles que je soumetts à PwC Ethics Helpline? • Qui peut utiliser PwC Ethics Helpline? • Comment contacter le service d'assistance en matière d'éthique de PwC? • Quels types de problèmes puis-je soulever avec PwC Ethics Helpline? • Quand dois-je utiliser d'autres canaux de rapport? • Que faire si les informations que je fournis s'avèrent incorrectes? • Puis-je effectuer un signalement de manière anonyme? • Dans le cas d'un signalement, mon identité est-elle protégée? • Quelles données personnelles collectez-vous et pourquoi? • Ne soumettez pas de données personnelles sensibles à moins que cela ne soit nécessaire et pertinent • Données d'utilisation du site collectées automatiquement • Quelles données personnelles enregistrez-vous si je pose une question sur les politiques ou les normes de PwC? • Dois-je fournir des données personnelles en tant qu'obligation légale ou contractuelle?

- Which other parties could handle my personal data?
- Transfers of Personal Data from the European Economic Area
- Children
- Contact points for questions and exercising legal rights

1. Key terms used in these FAQs

In these FAQs, we refer to information about you or information that identifies you as “**personal data**” or “**personal information**.” We use the term “**processing**” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to the PwC Ethics Helpline?

The data controller of personal data you provide to PwC Ethics Helpline is the PwC firm that is responsible for addressing or investigating the matter you have raised. This is usually the PwC firm where the incident took place or that is directly connected with the matter you have raised. A “data controller” has primary responsibility for ensuring that the handling of your personal data complies with data protection laws.

For a list of active client facing entities within the PwC network and countries and regions in which PwC member firms operate, see the links provided at the beginning of this PDF document.

In this document, “we,” “us” and “PwC” means the PwC firm that is responsible for addressing the matter raised and that is the data controller of your personal information.

3. Who can use the PwC Ethics Helpline?

PwC Ethics Helpline can be used by PwC workers (including PwC partners, directors, managers, employees, independent contractors, and contingent workers) and external stakeholders, such as business partners, clients, suppliers, and anyone who has interacted with PwC. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of the PwC Network as further specified below.

4. How do I contact the PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone and by Web.

- Sur quelle base juridique vous appuyez-vous pour traiter les données personnelles?
- Pendant combien de temps conservez-vous mes données personnelles?
- Quels sont mes droits en relation avec mes données personnelles?
- Quelles autres parties pourraient gérer mes données personnelles?
- Transferts de données personnelles depuis l'Espace économique européen
- Les enfants
- Points de contact pour les questions et l'exercice des droits légaux

1. Termes clés utilisés dans ces FAQ

Dans ces FAQ, nous faisons référence à des informations vous concernant ou à des informations qui vous identifient en tant que «données personnelles» ou «informations personnelles». Nous utilisons le terme «traitement» pour décrire collectivement toute action ou opération impliquant des données personnelles, y compris leur collecte, stockage, organisation, analyse, examen, transfert et destruction.

2. Qui est responsable des données personnelles que je sou mets à PwC Ethics Helpline?

Le responsable du traitement des données personnelles que vous fournissez à PwC Ethics Helpline est la société PwC chargée de traiter ou d'enquêter sur la question que vous avez soulevée. Il s'agit généralement du cabinet PwC où l'incident a eu lieu ou qui est directement lié à la question que vous avez soulevée. Un «contrôleur de données» a la responsabilité principale de s'assurer que le traitement de vos données personnelles est conforme aux lois sur la protection des données.

Pour une liste des entités actives face aux clients au sein du réseau PwC et des pays et régions dans lesquels les sociétés membres de PwC opèrent, consultez les liens fournis au début de ce document PDF.

Dans ce document, les termes «nous» et «PwC» désignent la société PwC qui est responsable de traiter la question soulevée et du traitement de vos informations personnelles.

3. Qui peut utiliser PwC Ethics Helpline?

PwC Ethics Helpline peut être utilisé par les employés de PwC (y compris les associés de PwC, les directeurs, les managers, les employés, les prestataires indépendants et les collaborateurs intérimaires) et les parties prenantes externes, telles que les partenaires commerciaux, les clients, les fournisseurs et toute personne ayant interagi avec PwC. Ces personnes



PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24-hour access. NAVEX specialists will receive reports submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with the PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC's Global Code of Conduct; or (3) unethical conduct.

Asking a question about any PwC policy, standard, or PwC's Global Code of Conduct.

In certain countries, PwC may only accept reports relating to certain matters, such as financial, accounting, auditing, and bribery matters. If your concern pertains to a matter that under applicable legislation can't be reported to PwC Ethics Helpline, the report will not be dealt with by PwC Ethics Helpline and you will be advised to report the matter directly to your local manager, partner, ethics team, or HC representative, as appropriate.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don't feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue. Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

We encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

peuvent contacter volontairement PwC Ethics Helpline pour poser une question ou signaler un problème de conformité concernant les activités du réseau PwC, comme indiqué ci-dessous.

4. Comment puis-je contacter le service d'assistance en matière d'éthique de PwC?

Il existe deux façons de contacter le service d'assistance en matière d'éthique de PwC: par téléphone et par Web.

PwC a passé un contrat avec un tiers indépendant, NAVEX, pour administrer la ligne d'assistance. L'outil offre un accès 24h / 24. Les spécialistes de NAVEX recevront les rapports soumis via le site Web ou par téléphone et achemineront les rapports aux représentants appropriés de PwC pour examen.

5. Quels types de problèmes puis-je soulever avec PwC Ethics Helpline?

PwC Ethics Helpline sert à:

Signaler toute conduite/comportement qui, selon vous, constitue une infraction grave: (1) violation de la loi ou de la réglementation; (2) violation d'une politique, d'une norme ou du code de conduite global de PwC; ou (3) une conduite contraire à l'éthique.

Poser une question sur toute politique, norme ou code de conduite de PwC.

Dans certains pays, PwC peut uniquement accepter des rapports concernant certaines questions, telles que les questions financières, comptables, d'audit et de corruption. Si votre préoccupation concerne une question qui, en vertu de la législation applicable, ne peut pas être signalée au service d'assistance en matière d'éthique de PwC, le rapport ne sera pas traité par le service d'assistance de PwC Ethics Helpline et il vous sera conseillé de signaler le problème directement à votre manager local, associé, votre équipe Ethics ou le responsable HC, suivant le cas.

6. Quand dois-je utiliser d'autres canaux de notification?

Demandez-vous si vous pouvez soulever efficacement la question avec quelqu'un directement chez PwC via les canaux existants. Si vous ne vous sentez pas à l'aise ou si vous ne savez pas à qui vous adresser, utilisez la PwC Ethics Helpline.

7. Que faire si les informations que je fournis s'avèrent incorrectes?

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique. Note that, for the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter. Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

Your identity will be treated with the highest levels of confidentiality and will only be shared with people who need access to this to investigate the report or who are part of legal proceedings.

We will not disclose your identity to the alleged wrongdoer. Please note that the exceptional situation where we may be required to do this is if you acted maliciously or deliberately abused the process, the accused raises a claim, and we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary, as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data unless it's necessary and relevant

Sachez que les informations que vous soumettez peuvent entraîner des décisions qui affectent d'autres personnes. Par conséquent, vous devez soumettre des informations que vous pensez être vraies. En aucun cas, il n'y aura de représailles contre quiconque se présente de bonne foi à PwC Ethics Helpline même si des informations s'avèrent fausses par la suite.

Agir avec malveillance ou abuser de la ligne d'assistance éthique PwC Ethics Helpline ne sera jamais toléré et pourrait entraîner des mesures disciplinaires pouvant aller jusqu'au licenciement dans les cas appropriés.

8. Puis-je faire un rapport de manière anonyme?

Nous vous encourageons à vous identifier lorsque vous faites un rapport, car cela nous aidera à enquêter sur les faits et à vous protéger à long terme. Votre identité et les informations que vous fournissez seront traitées avec les plus hauts niveaux de confidentialité et ne seront divulguées qu'en fonction des besoins.

Si vous faites un rapport de manière anonyme, nous l'examinerons. Nous ne pouvons garantir un anonymat permanent car la nature du problème peut, sans faute de notre part, révéler naturellement par la suite l'identité des personnes impliquées. Cela pourrait se produire, par exemple, si le cas est particulièrement unique. Notez que, pour la majorité des reportages qui ont été soumis de manière anonyme, nous ne sommes pas en mesure de déchiffrer l'identité du rapporteur.

En fin de compte, nous vous demandons de nous fournir autant de détails que vous jugez nécessaires pour nous permettre d'enquêter sur les faits signalés.

9. Dans le cas d'un signalement, mon identité est-elle protégée?

Votre identité sera traitée avec le plus haut niveau de confidentialité et ne sera partagée qu'avec les personnes qui ont besoin d'y accéder pour enquêter sur le signalement ou qui font partie d'une procédure judiciaire.

Nous ne divulguons pas votre identité à l'auteur présumé. Veuillez noter que nous pouvons exceptionnellement être tenus de divulguer votre identité seulement si vous avez agi de manière malveillante, ou avez abusé délibérément du processus, l'auteur présumé pourra alors soulever une réclamation et nous devrons alors lui divulguer votre identité par la loi.

We do not require submission of sensitive personal data through PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will promptly delete any sensitive personal data that is not necessary to investigate a concern.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third-party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

15. What legal justification do you rely on to process personal data?

The data protection laws of some jurisdictions require that we set out in this document our justification, based on law, for collecting and processing your personal data. We rely on our legitimate interests to process your personal data in connection with PwC Ethics Helpline. Please note that where we rely on our legitimate

10. Quelles données personnelles collectez-vous et pourquoi?

Nous collectons les données personnelles que vous fournissez lors de la déclaration.

Cela peut être:

- Votre nom et votre relation avec PwC;
- Détails d'identification, fonction, coordonnées, comportement et autres données personnelles de la ou des personnes impliquées; et
- Détails d'identification, fonction, coordonnées et autres données personnelles des personnes qui ont connaissance des faits signalés.

Nous pouvons également collecter indirectement des données personnelles vous concernant. Ces informations peuvent être fournies par d'autres déclarants, superviseurs, personnes impliquées et autres personnes autorisées participant aux enquêtes.

Nous n'utilisons les données personnelles que dans la mesure nécessaire pour mener et conclure l'enquête sur les faits signalés. Nous pouvons également utiliser les données personnelles si nécessaire dans le cadre de procédures judiciaires connexes et pour respecter nos obligations légales (nous pouvons être tenus par la loi de signaler certaines questions aux autorités externes appropriées).

11. Ne soumettez pas de données personnelles sensibles à moins que cela ne soit nécessaire et pertinent

Nous n'exigeons pas la soumission de données personnelles sensibles via la PwC Ethics Helpline telles que les origines ethnique ou raciale, les convictions religieuses ou autres, les opinions politiques, le casier judiciaire, la santé physique ou mentale, l'appartenance à un syndicat, les données génétiques ou biométriques (lorsqu'elles sont utilisées pour identifier quelqu'un de manière unique) et l'orientation sexuelle ou le mode de vie. Cependant, nous pouvons recevoir des données personnelles sensibles parce que vous les fournissez dans le cadre d'un rapport. Nous n'utilisons les données personnelles que si nécessaire pour enquêter sur un rapport et nous supprimerons rapidement toutes les données personnelles sensibles qui ne sont pas nécessaires pour enquêter sur des faits.

12. Données d'utilisation du site collectées automatiquement

PwC Ethics Helpline, fourni par notre fournisseur tiers, NAVEX, collecte automatiquement certaines données sur les visites sur le site Web. Cela comprend l'adresse numérique de l'ordinateur (adresse IP), le type de

interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests. In connection with PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. To the extent we need to do this, the legal basis for such processing is that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or that the processing is necessary for the establishment, exercise or defence of legal claims.

16. For how long do you keep my personal data?

We only keep personal data (i) for the period of time needed to investigate your report or (ii) as otherwise necessary in connection with disciplinary proceedings, legal proceedings (including appeals), or other investigation or inquiry.

If we determine that a report is unsubstantiated, we will securely delete the personal data associated with the unsubstantiated report as soon as practicable following this determination and in accordance with applicable law.

17. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed.

navigateur, la langue du navigateur et la date et l'heure de votre demande. Ces données sont utilisées pour améliorer le fonctionnement de PwC Ethics Helpline et ne sont pas liées à vous personnellement. Pour plus d'informations, consultez la déclaration de confidentialité de NAVEX en bas de la page d'accueil de PwC Ethics Helpline.

13. Quelles données personnelles enregistrez-vous si je pose une question sur les politiques ou les normes de PwC?

Vous pouvez contacter PwC Ethics Helpline pour poser une question sur toute politique, norme ou code de conduite de PwC.

Nous utilisons les données personnelles (généralement le nom, la fonction et l'adresse e-mail) si nécessaire pour correspondre avec vous afin que nous puissions répondre à votre question. Nous ne conservons pas de dossiers qui attribuent des questions posées à des individus particuliers. L'exception à cette règle est, si la question concerne une violation présumée liée aux activités du réseau PwC, qui sera traitée comme décrit dans les autres sections de ce document.

14. Dois-je fournir des données personnelles en tant qu'obligation légale ou contractuelle?

La fourniture de données personnelles à PwC Ethics Helpline est volontaire et il n'y a aucune obligation légale ou contractuelle de fournir des données personnelles.

Il n'est pas obligatoire de contacter ou de signaler à PwC Ethics Helpline.

15. Sur quelle base juridique vous appuyez-vous pour traiter les données personnelles ?

Les lois sur la protection des données de certaines juridictions exigent que nous exposions dans ce document notre base juridique pour la collecte et le traitement de vos données personnelles.

Nous nous appuyons sur nos intérêts légitimes pour traiter vos données personnelles en relation avec PwC Ethics Helpline. Veuillez noter que lorsque nous nous appuyons sur nos intérêts légitimes pour traiter vos données personnelles, nous avons évalué que vos intérêts et droits fondamentaux ne l'emportent pas sur nos intérêts légitimes.

Dans le cadre de la PwC Ethics Helpline, ces intérêts légitimes sont les suivants :

- You may be able to request deletion or erasure of your personal data in the following cases:
 - the personal data is no longer necessary in relation to the purposes for which it was collected and processed;
 - our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds;
 - your personal data has been unlawfully processed; or
 - your personal data must be erased to comply with a legal obligation to which we are subject.
- You may be able to restrict personal data processing in the following cases:
 - for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data;
 - your personal data have been unlawfully processed and you request restriction of processing instead of deletion;
 - your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or
 - for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us.
- You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us.

You may have the right to lodge complaints about personal data handling with your local data protection regulator.

18. Which other parties could handle my personal data?

a. Other PwC Member Firms

We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report.

- nos intérêts légitimes à permettre aux gens de poser des questions et de nous signaler des violations graves présumées de manière confidentielle; et
- nos intérêts légitimes à identifier, prévenir et traiter les violations des lois, de notre code de conduite et de nos normes professionnelles.

Nous n'avons pas l'intention de traiter des données personnelles sensibles en lien avec PwC Ethics Helpline. Dans la mesure où nous devons le faire, la base juridique d'un tel traitement est qu'il est nécessaire aux fins de l'exécution des obligations et de l'exercice des droits spécifiques de PwC dans le domaine du droit du travail, de la sécurité sociale et de la protection sociale, ou que le traitement est nécessaire à la constatation, à l'exercice ou à la défense de droits en justice.

16. Pendant combien de temps conservez-vous mes données personnelles?

Nous conservons uniquement les données personnelles pendant la période de temps nécessaire pour enquêter sur votre rapport ou (ii) si cela est nécessaire dans le cadre de procédures disciplinaires, de procédures judiciaires (y compris les recours) ou d'autres enquêtes ou enquêtes.

Si nous déterminons qu'un rapport n'est pas corroboré, nous supprimerons en toute sécurité les données personnelles associées au rapport non corroboré dès que possible après cette détermination et conformément à la loi applicable

17. Quels sont mes droits en relation avec mes données personnelles?

Que vous fassiez un signalement ou fassiez l'objet d'un signalement, si nous détenons ou traitons des données personnelles vous concernant, vous pouvez disposer des droits suivants, conformément aux lois applicables en matière de protection des données. Nous pouvons retarder ou refuser des demandes si nous pensons que l'octroi de l'accès mettra en danger la confidentialité ou compromettra notre capacité à enquêter sur un problème signalé.

Vous pouvez exercer les droits légaux énumérés ci-dessous.

- Vous pouvez être en mesure d'obtenir une confirmation si nous traitons des données personnelles vous concernant, accéder à une copie de vos données personnelles et obtenir certaines autres informations, y compris pourquoi nous les traitons et les destinataires des données personnelles.

b. Third Party Providers

We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems. The third-party providers may use their own third party subcontractors that have access to personal data (sub-processors).

It is our policy to use only third-party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.

c. Other recipients of personal data

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and
- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

19. Transfers of Personal Data from the European Economic Area

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries outside the European Economic Area (EEA). Recipient countries may not have laws that provide specific protection for personal data.

If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or
- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.

Our approach if the United Kingdom exits the European Union or European Economic Area: we already apply, and will continue to apply, the controls described above if personal data collected within the United Kingdom is transferred outside the United Kingdom.

20. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

- Vous pouvez être en mesure de demander la rectification des données personnelles si elles sont inexactes ou incomplètes.
- Vous pouvez demander la suppression ou l'effacement de vos données personnelles dans les cas suivants :

- les données personnelles ne sont plus nécessaires au regard des finalités pour lesquelles elles ont été collectées et traitées;
- notre fondement juridique pour le traitement est que le traitement est nécessaire pour des intérêts légitimes que nous poursuivons, vous vous opposez au traitement et nous n'avons pas de motifs légitimes impérieux;
- vos données personnelles ont été traitées illégalement; ou
- vos données personnelles doivent être effacées pour respecter une obligation légale à laquelle nous sommes soumis.

- Vous pouvez restreindre le traitement des données personnelles dans les cas suivants:

- pendant une période nous permettant de vérifier l'exactitude des données personnelles lorsque vous avez contesté l'exactitude des données personnelles;
- vos données personnelles ont été traitées illégalement et vous demandez la restriction du traitement au lieu de la suppression;
- vos données personnelles ne sont plus nécessaires au regard des finalités pour lesquelles elles ont été collectées et traitées, mais vous avez besoin des données personnelles pour établir, exercer ou défendre des actions en justice; ou
- pendant une période nous permettant de vérifier si les motifs légitimes sur lesquels nous nous appuyons l'emportent sur vos intérêts lorsque vous vous êtes opposé au traitement, car il est nécessaire à la poursuite d'un intérêt légitime identifié par nous.

- Vous pouvez être en mesure de vous opposer au traitement de vos données personnelles si notre fondement juridique pour le traitement est que le traitement est nécessaire pour un intérêt légitime que nous poursuivons.

Vous pouvez avoir le droit de déposer des plaintes concernant le traitement des données personnelles

21. Contact points for questions and exercising legal rights You can: • submit a request if you wish to exercise a legal right in relation to your personal data; and/or • submit an enquiry if you have a question about PwC's handling of your personal data.	auprès de votre régulateur local de protection des données. 18. Quelles autres parties pourraient gérer mes données personnelles? m. Autres cabinets membres de PwC Nous pouvons partager des données personnelles avec d'autres sociétés membres du réseau PwC, mais uniquement si cela est strictement nécessaire dans le cadre de l'enquête sur un rapport. n. Fournisseurs tiers Nous pouvons divulguer des données personnelles à des tiers, sous-traitants et/ou à leurs filiales et sociétés affiliées. Des tiers assistent le réseau PwC en fournissant et en administrant des systèmes informatiques. Les prestataires tiers peuvent utiliser leurs propres sous-traitants tiers qui ont accès aux données personnelles (sous-traitants). Notre politique est de n'utiliser que des fournisseurs tiers qui sont tenus de maintenir des niveaux appropriés de sécurité et de confidentialité, de traiter les données personnelles uniquement selon les instructions de PwC et de transférer ces mêmes obligations à leurs sous-traitants. o. Autres destinataires de données personnelles Nous pouvons également divulguer des données personnelles : • A des conseillers professionnels, par exemple des cabinets d'avocats, si nécessaire pour établir, exercer ou défendre nos droits légaux et obtenir des conseils; et • Aux forces de l'ordre, autorités gouvernementales et organismes de réglementation, conformément aux lois applicables. 19. Transferts de données personnelles depuis l'Espace économique européen Si nous traitons vos données personnelles, vos données personnelles peuvent être transmises en dehors du pays où vous vous trouvez, y compris pour le stockage. Cela inclut les pays en dehors de l'Espace économique européen (EEE). Les pays destinataires peuvent ne pas

	avoir de lois prévoyant une protection spécifique pour les données personnelles. Si nous collectons vos données personnelles au sein de l'Espace économique européen, le transfert en dehors de l'Espace économique européen sera uniquement: • à un destinataire dans un lieu qui offre un niveau de protection adéquat pour vos données personnelles; et / ou • dans le cadre d'un accord qui satisfait aux exigences de l'UE pour le transfert de données à caractère personnel vers des sous-traitants ou des contrôleurs de données en dehors de l'EEE, telles que les clauses contractuelles types approuvées par la Commission européenne. Notre approche en cas de sortie du Royaume-Uni de l'Union européenne ou de l'Espace économique européen: nous appliquons déjà, et continuerons d'appliquer, les contrôles décrits ci-dessus si les données personnelles collectées au Royaume-Uni sont transférées hors du Royaume-Uni. 20. Enfants PwC Ethics Helpline n'est pas destiné, et ne devrait pas être utilisé par toute personne âgée de moins de 18 ans. 21. Points de contact pour les questions et l'exercice des droits légaux Vous pouvez: • Soumettre une demande si vous souhaitez exercer un droit sur vos données personnelles; et/ou • Soumettre une question si vous avez une question sur le traitement de vos données personnelles par PwC

Estonia

PwC Ethics Helpline - Frequently Asked Questions and Privacy Information

Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline.

The FAQs and Privacy Information Document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data.

This document was last updated in April 2021. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date.

Key terms used in these FAQs

Who is responsible for the personal data I submit to PwC Ethics Helpline?

Who can use PwC Ethics Helpline?

How do I contact PwC Ethics Helpline?

What kinds of issues can I raise with PwC Ethics Helpline?

When should I use other reporting channels?

What if the information I provide turns out to be incorrect?

Can I make a report anonymously?

If I submit a report, is my identity protected?

What personal data do you collect and why?

Do not submit sensitive personal data unless it's necessary and relevant

Site usage data that is collected automatically

What personal data do you record if I ask a question about PwC policies or standards?

Must I provide personal data as a statutory or contractual requirement?

What legal justification do you rely on to process personal data?

For how long do you keep my personal data?

Automated decision making

What are my rights in connection with my personal data?

Which other parties could handle my personal data?

Transfers of Personal Data from the European Economic Area

Children

Contact points for questions and exercising legal rights

1. Key terms used in these FAQs

In these FAQs and Privacy Information, we refer to information about you or information that identifies you as “personal data” or “personal information.” We use the term “processing” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to PwC Ethics Helpline?

The data controller of personal data you provide to PwC Ethics Helpline is PwC Estonia, the Estonian firm of the PwC global network. The Estonian firm will investigate complaints under its responsibilities if the incident occurred in Estonia or if it is directly connected with the matter you have raised. As “data controller”, the Estonian firm has primary responsibility for ensuring that the handling of your personal data complies with relevant data protection laws. In this document, “we,” “us” and “PwC” means the Estonian firm of the PwC global network that is responsible for addressing the matter raised and that is the data controller of your personal information.



3. Who can use PwC Ethics Helpline?

PwC Ethics Helpline can be used by anyone, including PwC personnel (e.g. PwC partners, directors, managers, employees, independent contractors, and contingent workers), external stakeholders, such as business partners, clients, suppliers, and anyone else who has interacted with PwC or has an interest in our activities. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of PwC as further specified below.

4. How do I contact PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone ([link](#)) and by Web ([link](#)).

PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24-hour access. NAVEX specialists will receive reports submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC's Global Code of Conduct; or (3) unethical conduct

Asking a question about any PwC policy, standard, or PwC's Global Code of Conduct.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don't feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue.

Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

We encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique. Note that, for the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

Your identity will be treated with the highest levels of confidentiality and will only be shared with people who need access to this to investigate the report or who are part of legal proceedings.

We will not disclose your identity to the alleged wrongdoer. Please note that the exceptional situation where we may be required to do this is if you acted maliciously or deliberately abused the process, the accused raises a claim, and we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary, as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data unless it's necessary and relevant

We do not require submission of sensitive personal data through PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will promptly delete any sensitive personal data that is not necessary to investigate a concern.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third-party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

15. What legal justification do we rely on to process personal data?

We rely on our legitimate interests to process your personal data in connection with PwC Ethics Helpline. Please note that where we rely on our legitimate interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests.

In connection with PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. To the extent we need to do this, the condition for such processing, which will vary according to the specific matter under investigation, will be one of the categories below:

- that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or
- that the processing is necessary for the establishment, exercise or defence of legal claims, or
- that the processing is necessary for reasons of substantial public interest.

16. For how long do you keep my personal data?

We retain the personal data processed by us for as long as is considered necessary for the purpose for which it was collected. Our baseline retention period for records and other documentary evidence created in the PwC Ethics Helpline is 10 years from the closure of an investigation.

17. Automated decision making

Your personal data will not be used for automated decision-making, including profiling, which produces legal effects concerning you or similarly significantly affects you.

18. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed.
- You may be able to request deletion or erasure of your personal data in the following cases:
 - the personal data is no longer necessary in relation to the purposes for which it was collected and processed;
 - our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds;
 - your personal data has been unlawfully processed; or
 - your personal data must be erased to comply with a legal obligation to which we are subject.

You may be able to restrict personal data processing in the following cases:

- for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data;
- your personal data have been unlawfully processed and you request restriction of processing instead of deletion;
- your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or
- for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us.
- You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us.

You may have the right to lodge complaints about personal data handling with your local data protection regulator. For further information on your rights and how to complain to your local data protection regulator, please refer to the following website <https://www.aki.ee/et>.

19. Which other parties could handle my personal data?

a. Other PwC Member Firms

We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report.

b. Third Party Providers

We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems.

The third-party providers may use their own third-party subcontractors that have access to personal data (sub-processors).

It is our policy to use only third-party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.

c. Other recipients of personal data

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and
- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

20. Transfers of Personal Data from the European Economic Area

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries outside the European Economic Area (EEA). Recipient countries may not have laws that provide specific protection for personal data.

If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or
- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.

21. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

22. Contact points for questions and exercising legal rights

If you would like to exercise your legal rights or ask a question in relation to this privacy statement, please contact the Estonian Data Protection team via the following [form](#).

Finland

PwC Ethics Helpline Frequently Asked Questions and Privacy Information

Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline.

The FAQs and Privacy Information Document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data.

This document was last updated in March 2021. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date.

Click on the links below to navigate these FAQs

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[Which other parties could handle my personal data?](#)

[Transfers of Personal Data from the European Economic Area](#)

[Children](#)

[Contact points for questions and exercising legal rights](#)

1. Key terms used in these FAQs

In these FAQs, we refer to information about you or information that identifies you as “**personal data**” or “**personal information**.” We use the term “**processing**” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to PwC Ethics Helpline?

The data controller of personal data you provide to PwC Ethics Helpline is the PwC firm that is responsible for addressing or investigating the matter you have raised. This is usually the PwC firm where the incident took place or that is directly connected with the matter you have raised. A “data controller” has primary responsibility for ensuring that the handling of your personal data complies with data protection laws.

For a list of active client facing entities within the PwC network and countries and regions in which PwC member firms operate, see the links provided at the beginning of this PDF document.



In this document, “we,” “us” and “PwC” means the PwC firm that is responsible for addressing the matter raised and that is the data controller of your personal information.

3. Who can use PwC Ethics Helpline?

PwC Ethics Helpline can be used by PwC workers (including PwC partners, directors, managers, employees, independent contractors, and contingent workers) and external stakeholders, such as business partners, clients, suppliers, and anyone who has interacted with PwC. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of the PwC Network as further specified below.

4. How do I contact PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone and by Web.

PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24-hour access. NAVEX specialists will receive reports submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC’s Global Code of Conduct; or (3) unethical conduct.	Asking a question about any PwC policy, standard, or PwC’s Global Code of Conduct.

In Finland, PwC may only accept reports relating to serious irregularities. Serious irregularities mean serious misconduct concerning accounting, internal accounting controls, auditing, bribery or other serious improprieties concerning the vital interests of PwC or the PwC network or the life or health of individual persons.

If your concern pertains to a matter that under applicable Finnish legislation can’t be reported to PwC Ethics Helpline, the report will not be dealt with by PwC Ethics Helpline and registered in the Helpline system and you will be advised to report the matter directly to your local manager, partner, ethics team, or HC representative, as appropriate. In Finland, PwC Ethics Helpline is considered to be a supplement to normal reporting channels.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don’t feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue.

Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

We encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique. Note that, for the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

Your identity will be treated with the highest levels of confidentiality and will only be shared with people who need access to this to investigate the report or who are part of legal proceedings.

We will not disclose your identity to the alleged wrongdoer. Please note that the exceptional situation where we may be required to do this is if you acted maliciously or deliberately abused the process, the accused raises a claim, and we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary, as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data unless it's necessary and relevant

We do not require submission of sensitive personal data through PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will promptly delete any sensitive personal data that is not necessary to investigate a concern.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third-party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you



personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

15. What legal justification do you rely on to process personal data?

The data protection laws of some jurisdictions require that we set out in this document our justification, based on law, for collecting and processing your personal data.

We rely on our legitimate interests to process your personal data in connection with PwC Ethics Helpline. Please note that where we rely on our legitimate interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests.

In connection with PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. To the extent we need to do this, the legal basis for such processing is that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or that the processing is necessary for the establishment, exercise or defence of legal claims.

16. For how long do you keep my personal data?

We only keep personal data (i) for the period of time needed to investigate your report or (ii) as otherwise necessary in connection with disciplinary proceedings, legal proceedings (including appeals), or other investigation or inquiry.

If we determine that a report is unsubstantiated, we will delete the personal data associated with that report as soon as practicable following this determination.

17. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed.
- You may be able to request deletion or erasure of your personal data in the following cases:
 - ☐ the personal data is no longer necessary in relation to the purposes for which it was collected and processed;
 - ☐ our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds;
 - ☐ your personal data has been unlawfully processed; or
 - ☐ your personal data must be erased to comply with a legal obligation to which we are subject.
- You may be able to restrict personal data processing in the following cases:
 - ☐ for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data;
 - ☐ your personal data have been unlawfully processed and you request restriction of processing instead of deletion;
 - ☐ your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or
 - ☐ for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us.
- You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us.

You may have the right to lodge complaints about personal data handling with your local data protection regulator.

18. Which other parties could handle my personal data?

a. Other PwC Member Firms

We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report.

b. Third Party Providers

We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems.

The third-party providers may use their own third-party subcontractors that have access to personal data (sub-processors).

It is our policy to use only third-party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.

c. Other recipients of personal data

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and
- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

19. Transfers of Personal Data from the European Economic Area

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries outside the European Economic Area (EEA). Recipient countries may not have laws that provide specific protection for personal data.

If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or
- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.

Our approach if the United Kingdom exits the European Union or European Economic Area: we already apply, and will continue to apply, the controls described above if personal data collected within the United Kingdom is transferred outside the United Kingdom.

20. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

21. Contact points for questions and exercising legal rights

You can:

- [submit a request](#) if you wish to exercise a legal right in relation to your personal data; and/or
- submit an [enquiry](#) if you have a question about PwC's handling of your personal data.

France/Monaco

Dispositif d'Alerte éthique **Document d'information relatif à la protection des données à caractère personnel**

Veuillez vous familiariser avec le Document d'information relatif à la protection des données à caractère personnel (ci-après le « Document ») avant d'effectuer un signalement ou de poser une question via le Dispositif d'Alerte éthique (ci-après le « Dispositif »).

Il vous explique de quelle manière les données personnelles soumises dans le cadre du Dispositif sont traitées et protégées, et vous présente les droits dont vous disposez sur vos données personnelles.

La dernière mise à jour de ce Document a été réalisée en décembre 2020. Nous pourrions mettre à jour ce Document à l'avenir. Si nous le faisons, nous modifierons la date de mise à jour sur cette page. Le Document modifié s'applique à partir de la dernière date de mise à jour.

Sommaire :

- **Termes clés utilisés dans ce Document**
- **Qui est responsable du traitement des données personnelles que je sou mets via le Dispositif d'Alerte éthique ?**
- **Qui peut utiliser le Dispositif ?**
- **Puis-je effectuer un signalement ou poser une question de manière anonyme ?**
- **Dans le cas d'un signalement, mon identité est-elle protégée ?**
- **Quelles données personnelles collectez-vous et pourquoi ?**
- **Collectez-vous des données personnelles sensibles ?**
- **Des données d'utilisation sont-elles automatiquement collectées par la plateforme ?**
- **Ai-je une obligation légale ou contractuelle de communiquer des données personnelles ?**
- **Quelle base juridique vous autorise à traiter mes données personnelles ?**
- **Pendant combien de temps conservez-vous mes données personnelles ?**
- **Quels sont mes droits sur mes données personnelles ?**
- **Qui sont les destinataires de mes données personnelles ?**
- **Transférez-vous mes données personnelles en dehors de l'Union Européenne ?**
- **Comment puis-je faire une réclamation concernant l'utilisation de mes données personnelles ?**

1. Termes clés utilisés dans ce Document

Les termes utilisés sont définis ci-dessous :

- « **Données personnelle** » vise toute information se rapportant à une personne physique identifiée ou identifiable.
- « **Traitement** » décrit toute opération ou ensemble d'opérations effectués, ou non, à l'aide de procédés automatisés et appliqués à des données ou des ensembles de données à caractère personnel y compris la collecte, l'enregistrement, l'organisation, la structuration, la conservation, l'adaptation ou la modification, l'extraction, la consultation, l'utilisation, la communication par transmission, la diffusion ou toute autre forme de mise à disposition, le rapprochement ou l'interconnexion, la limitation, l'effacement ou la destruction.
- « **Responsable de traitement** » est la personne physique ou morale, l'autorité publique, le service ou un autre organisme qui, seul ou conjointement avec d'autres, détermine les finalités et les moyens du traitement. Lorsque les finalités et les moyens de ce traitement sont déterminés par le droit de l'Union ou

le droit d'un État membre, le responsable du traitement peut être désigné ou les critères spécifiques applicables à sa désignation peuvent être prévus par le droit de l'Union ou par le droit d'un État membre.

2. Qui est responsable des données personnelles que je sou mets via le Dispositif d'Alerte éthique ?

Chaque entité membre du réseau international PwC, en charge d'étudier votre signalement ou de répondre à votre question, est responsable des traitements des données personnelles.

Ces traitements sont mis en œuvre conformément au Règlement de l'Union Européenne 2016-679 du 27 avril 2016 dit « RGPD » et la loi n° 78-17 du 6 janvier 1978 dite « Informatique et Libertés » dans sa dernière version en vigueur.

La liste des entités membres du réseau international PwC et des pays et régions dans lesquels ces entités opèrent, sont fournis au début de ce Document.

Dans ce Document, les termes « nous » et « PwC » désignent la société PwC qui est chargée de répondre à votre question ou d'étudier votre signalement et qui est responsable du traitement de vos données personnelles.

3. Qui peut utiliser le Dispositif ?

Le Dispositif d'Alerte éthique peut être utilisé par l'ensemble des Associés et Collaborateurs de PwC (y compris les employés PSS, les Avocats BNC, les Collaborateurs extérieurs ou occasionnels : stagiaire, salarié d'un fournisseur / sous-traitant etc.) et les parties prenantes externes, telles que les clients ou toute personne interagissant / ayant interagi avec PwC (prospect par exemple).

Ces personnes peuvent utiliser le Dispositif d'Alerte éthique pour poser une question ayant trait à l'Éthique & la conformité ou signaler un problème de conformité concernant les activités du réseau PwC.

4. Puis-je effectuer un signalement ou poser une question de manière anonyme ?

Non. Afin d'instruire votre signalement ou votre question et afin d'assurer efficacement votre protection, vous êtes tenu de vous identifier. Votre identité, celle de la /des personne(s) visée(s) ainsi que les faits objets de votre signalement ou de votre question seront traités avec toute la confidentialité qui s'impose.

5. Dans le cadre d'un signalement, mon identité est-elle protégée ?

Votre identité est traitée avec le plus haut niveau de confidentialité et n'est partagée qu'avec les personnes qui ont besoin de la connaître afin d'investiguer sur les faits signalés

Nous ne divulguons pas votre identité aux personnes qui pourraient être visées par votre signalement. Toutefois, veuillez noter que nous pouvons être légalement tenus de divulguer votre identité si vous avez utilisé ce Dispositif de manière malveillante (ex. dénonciation calomnieuse). Notamment, une personne visée pourrait déposer une plainte et nous pourrions alors être légalement tenus de lui divulguer votre identité.

6. Quelles données personnelles collectez-vous et pourquoi ?

Les données personnelles que nous collectons sont les données personnelles que vous nous communiquez dans le cadre de votre signalement ou de votre question sur les politiques, normes ou codes de conduite applicables au sein

de PwC.

Cela peut être :

- votre prénom et nom ;
- votre numéro de téléphone, adresse e-mail et adresse postale ;
- votre relation avec PwC, grade, fonction et Lignes de métiers (Lines of Services /LoS) ;
- détails comportementaux et toutes autres données personnelles vous concernant ou concernant des personnes impliquées ou des personnes qui ont connaissance des faits signalés.

Nous pouvons également collecter indirectement des données personnelles vous concernant. Ces informations peuvent être fournies par d'autres déclarants, supérieurs hiérarchiques, personnes impliquées et d'autres personnes autorisées participant aux investigations.

Nous ne traitons les données personnelles qui nous sont communiquées que dans la mesure où elles sont strictement nécessaires à l'analyse, à l'instruction des faits signalés, ou pour vous apporter les réponses à vos questions. Nous pouvons également être amenés à traiter vos données personnelles si elles sont nécessaires à des procédures judiciaires connexes et pour respecter nos obligations légales.

Nous ne conservons pas d'information permettant d'attribuer les questions posées à leurs demandeurs, à moins que la question concerne une possible violation liée aux activités du réseau PwC, qui sera traitée comme un signalement tel que décrit dans ce document.

7. Collectez-vous des données personnelles sensibles ?

Dans le cadre du Dispositif d'Alerte éthique, nous n'aspirons pas à collecter des données personnelles sensibles, telles que des informations concernant les origines ethniques, les convictions religieuses ou autres, les opinions politiques, le casier judiciaire, la santé physique ou mentale, l'appartenance à un syndicat, et l'orientation ou la vie sexuelle.

Toutefois, nous pouvons être amenés à collecter des données personnelles sensibles si vous nous les communiquez dans le cadre d'un signalement ou d'une question, nous ne traiterons ces données personnelles que si elles sont strictement nécessaires à nos investigations. Nous nous engageons à les supprimer dans les meilleurs délais si elles ne sont pas strictement nécessaires.

8. Des données d'utilisation sont-elles automatiquement collectées par le Dispositif d'Alerte éthique ?

Le Dispositif d'Alerte éthique, fourni par notre fournisseur tiers NAVEX, collecte automatiquement vos données de navigation telles que l'adresse numérique de l'ordinateur (adresse IP), le type de navigateur, la langue du navigateur et la date et l'heure de votre demande.

Ces données sont traitées par NAVEX afin d'améliorer le fonctionnement du Dispositif.

Pour plus d'informations, consultez le [Document d'information relatif à la protection des données à caractère personnel](#) et la [Déclaration de confidentialité de NAVEX](#) en bas de la page d'accueil de la plateforme.

9. Ai-je une obligation légale ou contractuelle de communiquer des données personnelles ?

La communication de vos données personnelles via le Dispositif d'Alerte éthique est volontaire, il n'y a donc aucune obligation légale ou contractuelle de communiquer vos données personnelles.

Il n'est pas obligatoire d'effectuer un signalement ou de poser une question via le Dispositif d'Alerte éthique.

10. Quelle base juridique vous autorise à traiter les données personnelles ?

Dans le cadre des signalements et des questions posées via le Dispositif, les traitements de vos données personnelles reposent sur nos intérêts légitimes suivants :

- permettre de signaler de manière confidentielle un crime, un délit ou une violation grave et manifeste de la loi ou du règlement, d'un engagement international régulièrement ratifié ou approuvé par la France, ou d'un acte unilatéral d'une organisation internationale pris sur ce fondement, ou une menace ou un préjudice grave pour l'intérêt général ;
- identifier, prévenir et traiter les manquements aux règles d'exercice professionnel (que ces règles soient d'ordre public ou qu'elles résultent des politiques internes applicables au sein des entités françaises et monégasques membres du Réseau PwC) ou au Code de conduite PwC ;
- permettre de poser des questions ayant trait à l'Éthique et la conformité et y apporter des réponses.

Veuillez noter que nous avons évalué que vos intérêts et droits fondamentaux ne l'emportent pas sur les intérêts légitimes que nous avons invoqués.

Nous ne souhaitons pas traiter de données personnelles sensibles dans le cadre du Dispositif d'Alerte éthique. Toutefois, si nous sommes amenés à le faire, un tel traitement serait nécessaire aux fins de l'exécution des obligations et de l'exercice des droits propres au responsable du traitement ou à la personne concernée en matière de droit du travail, de la sécurité sociale et de la protection sociale, ou nécessaire à la constatation, à l'exercice ou à la défense d'un droit en justice.

11. Pendant combien de temps conservez-vous mes données personnelles ?

Les données personnelles relatives à une question ou à un signalement sont conservées le temps de réceptionner et d'opérer l'analyse préliminaire de la recevabilité du signalement et/ou d'instruire le signalement le cas échéant.

Les données personnelles relatives à une question ou à un signalement considéré par le responsable du traitement comme n'entrant pas dans le champ du dispositif (signalement déclaré irrecevable), sont détruites sans délai.

Les données personnelles relatives à une question ou à un signalement considéré par le responsable du traitement comme entrant dans le champ du dispositif mais ne donnant lieu à aucune suite, sont conservées pendant une durée de deux mois à compter de la clôture des opérations de vérification, aux fins d'assurer la protection du lanceur de l'alerte et de prévenir la constatation des infractions continues/ instruire l'alerte le cas échéant.

Pour les données personnelles relatives à une question ou à un signalement considéré par le responsable du traitement comme entrant dans le champ du dispositif et donnant lieu à une suite :

- Si aucune procédure disciplinaire ou contentieuse n'est engagée à l'encontre d'une personne mise en cause ou de l'auteur d'une alerte abusive : les données collectées seront conservées pendant une durée d'un an maximum ; aux fins d'assurer la protection du lanceur de l'alerte et de permettre la constatation des infractions continues / instruire l'alerte le cas échéant.
- Si une procédure disciplinaire ou contentieuse est engagée à l'encontre d'une personne mise en cause ou de l'auteur d'une alerte abusive : les données relatives à l'alerte seront conservées jusqu'au terme de la

procédure ou de la prescription des recours à l'encontre de la décision (nb : si les manquements relèvent d'une loi ayant un délai de prescription plus long que le droit français alors les éléments d'enquête seront archivés de manière à pouvoir répondre aux autorités en cas d'enquêtes).

A l'issue des durées de conservation exposées, nous supprimons vos données personnelles de façon sécurisée.

12. Quels sont mes droits sur mes données personnelles ?

Dans le cadre des traitements que nous opérons sur vos données personnelles, vous disposez de droits et PwC, en tant que responsable de traitement, est tenu de vous garantir ces droits, conformément à la réglementation applicable et dans les délais légalement impartis.

Vos droits sont les suivants :

- Droit d'accès :
 - Vous disposez d'un droit d'accès aux données personnelles vous concernant.
 - Sachez que, conformément à la loi, nous pouvons exiger le paiement des frais administratifs pour toute demande de copie supplémentaire.
- Droit de rectification :
 - En cas d'inexactitude de vos données personnelles et/ou de la nécessité de les mettre à jour, nous les rectifierons sur la base des informations écrites que vous nous communiquerez.
- Droit de limitation :
 - Vous pouvez demander la limitation du traitement de vos données personnelles dans certaines circonstances (par exemple : lorsque vous contestez l'exactitude de ces données et pendant la période permettant de les vérifier).
- Droit de suppression :
 - Vous disposez d'un droit d'effacement (« droit à l'oubli ») des données personnelles vous concernant, qui est soumis à conditions (par exemple : lorsque vos données ne sont plus nécessaires au regard des finalités pour lesquelles elles ont été collectées et traitées, ou vos données personnelles ont été traitées illégalement ; ou vos données personnelles doivent être effacées pour respecter une obligation légale à laquelle nous sommes soumis).
- Droit d'opposition :
 - Vous disposez du droit de vous opposer à ce que vos données soient traitées si vous invoquez des raisons tenant à votre situation particulière. Toutefois nous ne pourrions donner suite à votre demande s'il existe des motifs légitimes et impérieux au traitement de vos données, ou si celles-ci sont nécessaires à la constatation, à l'exercice ou la défense de droits en justice, ou si le traitement de vos données est soumis à une obligation légale.

Si vous souhaitez exercer l'un de ces droits, veuillez nous adresser votre demande à partir du [formulaire de réclamation](#).

13. Qui sont les destinataires de mes données personnelles ?

- Dans le cadre de la réalisation des finalités susmentionnées, vos données personnelles sont susceptibles d'être communiquées et d'être accessibles à :
- l'équipe E&C de l'entité membre du réseau international PwC en charge de répondre à votre question ou d'étudier votre signalement ;
- d'autres entités membres du réseau international PwC uniquement aux fins d'investiguer suite à un signalement. Pour plus de détails sur la localisation des autres entités membres du réseau PwC, vous pouvez consulter notre [site dédié](#) ;

- des fournisseurs ou prestataires qui nous fournissent des services ou des solutions informatiques aux fins d'administrer nos systèmes d'information internes ou de permettre/faciliter la réalisation d'activités internes et clients (notamment les fournisseurs de technologies informatiques, de solutions de service cloud, de systèmes de contrôle d'accès physique ou logique, d'hébergement et de maintenance de sites web ou de solutions d'analyses, de sauvegarde, de sécurisation ou d'archivage de données ;
- des experts tels que des avocats et autres conseillers professionnels pour la constatation, la défense ou l'exercice de droits en justice ;
- aux autorités compétentes (autorités judiciaires/ administratives), conformément aux lois applicables.

14. Transférez-vous mes données personnelles en dehors de l'Union Européenne ?

Dans ce contexte, vos données personnelles peuvent être amenées à être transférées en dehors de l'Union Européenne (« UE ») et/ou à des pays n'ayant pas adopté de réglementation spécifique en matière de protection des données personnelles. Nous prenons toute disposition pour nous assurer que ces données personnelles bénéficient d'un niveau de protection adéquat et que tout transfert de données personnelles en dehors de l'UE est réalisé conformément à la réglementation applicable.

Si nous transférons les données personnelles en dehors de l'Espace Economique Européen, à destination d'un pays n'étant pas identifié par la Commission européenne comme présentant un niveau de protection adéquat, les transferts seront opérés et encadrés par des dispositions contractuelles répondant aux exigences de l'UE, le cas échéant par la signature d'un contrat conforme aux clauses contractuelles types adoptées par la Commission Européenne. Les clauses contractuelles types de la Commission Européenne sont disponibles [ici](#).

15. Réclamations

Pour procéder à une réclamation concernant l'utilisation de vos données à caractère personnel, veuillez utiliser le [formulaire de réclamation](#).

Si notre réponse à votre réclamation ne vous donne pas entière satisfaction ou si vous estimez que le traitement de vos données personnelles ne respecte pas la législation en matière de protection des données, vous pouvez introduire une réclamation auprès de l'autorité compétente chargée de la protection des données personnelles du pays où vous êtes établi. Les coordonnées de chaque autorité européenne chargée de la protection des données personnelles sont disponibles à l'adresse Internet suivante : http://ec.europa.eu/justice/article-29/structure/data-protectionauthorities/index_en.htm.

Gabon

PwC Ethics Helpline - Frequently Asked Questions and Privacy Information	PwC Ethics Helpline – Foire aux Questions et informations de confidentialité
Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline. The FAQs and Privacy Information Document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data. This document was last updated in December 2020. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date. FAQs • Key terms used in these FAQs • Who is responsible for the personal data I submit to the PwC Ethics Helpline? • Who can use the PwC Ethics Helpline? • How do I contact the PwC Ethics Helpline? • What kinds of issues can I raise with the PwC Ethics Helpline? • When should I use other reporting channels? • What if the information I provide turns out to be incorrect? • Can I make a report anonymously? • If I submit a report, is my identity protected? • What personal data do you collect and why? • Do not submit sensitive personal data unless it's necessary and relevant • Site usage data that is collected automatically • What personal data do you record if I ask a question about PwC policies or standards? • Must I provide personal data as a statutory or contractual requirement? • What legal justification do you rely on to process personal data? • For how long do you keep my personal data? • What are my rights in connection with my personal data? • Which other parties could handle my personal data?	Veillez-vous familiariser avec la FAQ avant de signaler volontairement à PwC Ethics Helpline. La FAQ et le document d'informations sur la confidentialité expliquent quels éléments peuvent être signalés à PwC Ethics Helpline, comment les données personnelles soumises à la Helpline sont traitées et protégées, et les droits que vous pouvez exercer pour maîtriser vos données personnelles. La dernière mise à jour de ce document date décembre 2020. Nous pourrions peut-être mettre à jour ce document à l'avenir. Si nous le faisons, nous changerons la dernière date mise à jour sur cette page. Le document modifié s'applique à partir de la dernière date de mise à jour. FAQ • Termes clés utilisés dans la FAQ • Qui est responsable des données personnelles que je soumetts à PwC Ethics Helpline? • Qui peut utiliser PwC Ethics Helpline? • Comment contacter le service d'assistance en matière d'éthique de PwC? • Quels types de problèmes puis-je soulever avec PwC Ethics Helpline? • Quand dois-je utiliser d'autres canaux de rapport? • Que faire si les informations que je fournis s'avèrent incorrectes? • Puis-je effectuer un signalement de manière anonyme? • Dans le cas d'un signalement, mon identité est-elle protégée? • Quelles données personnelles collectez-vous et pourquoi? • Ne soumettez pas de données personnelles sensibles à moins que cela ne soit nécessaire et pertinent • Données d'utilisation du site collectées automatiquement • Quelles données personnelles enregistrez-vous si je pose une question sur les politiques ou les normes de PwC? • Dois-je fournir des données personnelles en tant qu'obligation légale ou contractuelle? • Sur quelle base juridique vous appuyez-vous pour traiter les données personnelles?

- **Transfers of Personal Data from the European Economic Area**
- **Children**
- **Contact points for questions and exercising legal rights**

1. Key terms used in these FAQs

In these FAQs, we refer to information about you or information that identifies you as “**personal data**” or “**personal information**.” We use the term “**processing**” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to the PwC Ethics Helpline?

The data controller of personal data you provide to PwC Ethics Helpline is the PwC firm that is responsible for addressing or investigating the matter you have raised. This is usually the PwC firm where the incident took place or that is directly connected with the matter you have raised. A “data controller” has primary responsibility for ensuring that the handling of your personal data complies with data protection laws.

For a list of active client facing entities within the PwC network and countries and regions in which PwC member firms operate, see the links provided at the beginning of this PDF document.

In this document, “we,” “us” and “PwC” means the PwC firm that is responsible for addressing the matter raised and that is the data controller of your personal information.

3. Who can use the PwC Ethics Helpline?

PwC Ethics Helpline can be used by PwC workers (including PwC partners, directors, managers, employees, independent contractors, and contingent workers) and external stakeholders, such as business partners, clients, suppliers, and anyone who has interacted with PwC. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of the PwC Network as further specified below.

4. How do I contact the PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone and by Web.

PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24-hour access. NAVEX specialists will receive reports

- **Pendant combien de temps conservez-vous mes données personnelles?**
- **Quels sont mes droits en relation avec mes données personnelles?**
- **Quelles autres parties pourraient gérer mes données personnelles?**
- **Transferts de données personnelles depuis l'Espace économique européen**
- **Les enfants**
- **Points de contact pour les questions et l'exercice des droits légaux**

1. Termes clés utilisés dans ces FAQ

Dans ces FAQ, nous faisons référence à des informations vous concernant ou à des informations qui vous identifient en tant que «données personnelles» ou «informations personnelles». Nous utilisons le terme «traitement» pour décrire collectivement toute action ou opération impliquant des données personnelles, y compris leur collecte, stockage, organisation, analyse, examen, transfert et destruction.

2. Qui est responsable des données personnelles que je sou mets à PwC Ethics Helpline?

Le responsable du traitement des données personnelles que vous fournissez à PwC Ethics Helpline est la société PwC chargée de traiter ou d'enquêter sur la question que vous avez soulevée. Il s'agit généralement du cabinet PwC où l'incident a eu lieu ou qui est directement lié à la question que vous avez soulevée. Un «contrôleur de données» a la responsabilité principale de s'assurer que le traitement de vos données personnelles est conforme aux lois sur la protection des données.

Pour une liste des entités actives face aux clients au sein du réseau PwC et des pays et régions dans lesquels les sociétés membres de PwC opèrent, consultez les liens fournis au début de ce document PDF.

Dans ce document, les termes «nous» et «PwC» désignent la société PwC qui est responsable de traiter la question soulevée et du traitement de vos informations personnelles.

3. Qui peut utiliser PwC Ethics Helpline?

PwC Ethics Helpline peut être utilisé par les employés de PwC (y compris les associés de PwC, les directeurs, les managers, les employés, les prestataires indépendants et les collaborateurs intérimaires) et les parties prenantes externes, telles que les partenaires commerciaux, les clients, les fournisseurs et toute personne ayant interagi avec PwC. Ces personnes peuvent contacter volontairement PwC Ethics Helpline pour poser une question ou signaler un problème de



submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with the PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC's Global Code of Conduct; or (3) unethical conduct.

Asking a question about any PwC policy, standard, or PwC's Global Code of Conduct.

In certain countries, PwC may only accept reports relating to certain matters, such as financial, accounting, auditing, and bribery matters. If your concern pertains to a matter that under applicable legislation can't be reported to PwC Ethics Helpline, the report will not be dealt with by PwC Ethics Helpline and you will be advised to report the matter directly to your local manager, partner, ethics team, or HC representative, as appropriate.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don't feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue. Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

We encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

conformité concernant les activités du réseau PwC, comme indiqué ci-dessous.

4. Comment puis-je contacter le service d'assistance en matière d'éthique de PwC?

Il existe deux façons de contacter le service d'assistance en matière d'éthique de PwC: par téléphone et par Web.

PwC a passé un contrat avec un tiers indépendant, NAVEX, pour administrer la ligne d'assistance. L'outil offre un accès 24h / 24. Les spécialistes de NAVEX recevront les rapports soumis via le site Web ou par téléphone et achemineront les rapports aux représentants appropriés de PwC pour examen.

5. Quels types de problèmes puis-je soulever avec PwC Ethics Helpline?

PwC Ethics Helpline sert à:

Signaler toute conduite/comportement qui, selon vous, constitue une infraction grave: (1) violation de la loi ou de la réglementation; (2) violation d'une politique, d'une norme ou du code de conduite global de PwC; ou (3) une conduite contraire à l'éthique.

Poser une question sur toute politique, norme ou code de conduite de PwC.

Dans certains pays, PwC peut uniquement accepter des rapports concernant certaines questions, telles que les questions financières, comptables, d'audit et de corruption. Si votre préoccupation concerne une question qui, en vertu de la législation applicable, ne peut pas être signalée au service d'assistance en matière d'éthique de PwC, le rapport ne sera pas traité par le service d'assistance de PwC Ethics Helpline et il vous sera conseillé de signaler le problème directement à votre manager local, associé, votre équipe Ethics ou le responsable HC, suivant le cas.

6. Quand dois-je utiliser d'autres canaux de notification?

Demandez-vous si vous pouvez soulever efficacement la question avec quelqu'un directement chez PwC via les canaux existants. Si vous ne vous sentez pas à l'aise ou si vous ne savez pas à qui vous adresser, utilisez la PwC Ethics Helpline.

7. Que faire si les informations que je fournis s'avèrent incorrectes?

Sachez que les informations que vous soumettez peuvent entraîner des décisions qui affectent d'autres

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique. Note that, for the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

Your identity will be treated with the highest levels of confidentiality and will only be shared with people who need access to this to investigate the report or who are part of legal proceedings.

We will not disclose your identity to the alleged wrongdoer. Please note that the exceptional situation where we may be required to do this is if you acted maliciously or deliberately abused the process, the accused raises a claim, and we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary, as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data unless it's necessary and relevant

personnes. Par conséquent, vous devez soumettre des informations que vous pensez être vraies. En aucun cas, il n'y aura de représailles contre quiconque se présente de bonne foi à PwC Ethics Helpline même si des informations s'avèrent fausses par la suite.

Agir avec malveillance ou abuser de la ligne d'assistance éthique PwC Ethics Helpline ne sera jamais toléré et pourrait entraîner des mesures disciplinaires pouvant aller jusqu'au licenciement dans les cas appropriés.

8. Puis-je faire un rapport de manière anonyme?

Nous vous encourageons à vous identifier lorsque vous faites un rapport, car cela nous aidera à enquêter sur les faits et à vous protéger à long terme. Votre identité et les informations que vous fournissez seront traitées avec les plus hauts niveaux de confidentialité et ne seront divulguées qu'en fonction des besoins.

Si vous faites un rapport de manière anonyme, nous l'examinerons. Nous ne pouvons garantir un anonymat permanent car la nature du problème peut, sans faute de notre part, révéler naturellement par la suite l'identité des personnes impliquées. Cela pourrait se produire, par exemple, si le cas est particulièrement unique. Notez que, pour la majorité des reportages qui ont été soumis de manière anonyme, nous ne sommes pas en mesure de déchiffrer l'identité du rapporteur.

En fin de compte, nous vous demandons de nous fournir autant de détails que vous jugez nécessaires pour nous permettre d'enquêter sur les faits signalés.

9. Dans le cas d'un signalement, mon identité est-elle protégée?

Votre identité sera traitée avec le plus haut niveau de confidentialité et ne sera partagée qu'avec les personnes qui ont besoin d'y accéder pour enquêter sur le signalement ou qui font partie d'une procédure judiciaire.

Nous ne divulguons pas votre identité à l'auteur présumé. Veuillez noter que nous pouvons exceptionnellement être tenus de divulguer votre identité seulement si vous avez agi de manière malveillante, ou avez abusé délibérément du processus, l'auteur présumé pourra alors soulever une réclamation et nous devons alors lui divulguer votre identité par la loi.

10. Quelles données personnelles collectez-vous et pourquoi?

We do not require submission of sensitive personal data through PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will promptly delete any sensitive personal data that is not necessary to investigate a concern.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third-party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

15. What legal justification do you rely on to process personal data?

The data protection laws of some jurisdictions require that we set out in this document our justification, based on law, for collecting and processing your personal data. We rely on our legitimate interests to process your personal data in connection with PwC Ethics Helpline. Please note that where we rely on our legitimate

Nous collectons les données personnelles que vous fournissez lors de la déclaration.

Cela peut être:

- Votre nom et votre relation avec PwC;
- Détails d'identification, fonction, coordonnées, comportement et autres données personnelles de la ou des personnes impliquées; et
- Détails d'identification, fonction, coordonnées et autres données personnelles des personnes qui ont connaissance des faits signalés.

Nous pouvons également collecter indirectement des données personnelles vous concernant. Ces informations peuvent être fournies par d'autres déclarants, superviseurs, personnes impliquées et autres personnes autorisées participant aux enquêtes.

Nous n'utilisons les données personnelles que dans la mesure nécessaire pour mener et conclure l'enquête sur les faits signalés. Nous pouvons également utiliser les données personnelles si nécessaire dans le cadre de procédures judiciaires connexes et pour respecter nos obligations légales (nous pouvons être tenus par la loi de signaler certaines questions aux autorités externes appropriées).

11. Ne soumettez pas de données personnelles sensibles à moins que cela ne soit nécessaire et pertinent

Nous n'exigeons pas la soumission de données personnelles sensibles via la PwC Ethics Helpline telles que les origines ethnique ou raciale, les convictions religieuses ou autres, les opinions politiques, le casier judiciaire, la santé physique ou mentale, l'appartenance à un syndicat, les données génétiques ou biométriques (lorsqu'elles sont utilisées pour identifier quelqu'un de manière unique) et l'orientation sexuelle ou le mode de vie. Cependant, nous pouvons recevoir des données personnelles sensibles parce que vous les fournissez dans le cadre d'un rapport. Nous n'utilisons les données personnelles que si nécessaire pour enquêter sur un rapport et nous supprimerons rapidement toutes les données personnelles sensibles qui ne sont pas nécessaires pour enquêter sur des faits.

12. Données d'utilisation du site collectées automatiquement

PwC Ethics Helpline, fourni par notre fournisseur tiers, NAVEX, collecte automatiquement certaines données sur les visites sur le site Web. Cela comprend l'adresse numérique de l'ordinateur (adresse IP), le type de navigateur, la langue du navigateur et la date et l'heure de votre demande. Ces données sont utilisées pour

interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests. In connection with PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. To the extent we need to do this, the legal basis for such processing is that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or that the processing is necessary for the establishment, exercise or defence of legal claims.

16. For how long do you keep my personal data?

We only keep personal data (i) for the period of time needed to investigate your report or (ii) as otherwise necessary in connection with disciplinary proceedings, legal proceedings (including appeals), or other investigation or inquiry.

If we determine that a report is unsubstantiated, we will securely delete the personal data associated with the unsubstantiated report as soon as practicable following this determination and in accordance with applicable law.

17. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed.

améliorer le fonctionnement de PwC Ethics Helpline et ne sont pas liées à vous personnellement. Pour plus d'informations, consultez la déclaration de confidentialité de NAVEX en bas de la page d'accueil de PwC Ethics Helpline.

13. Quelles données personnelles enregistrez-vous si je pose une question sur les politiques ou les normes de PwC?

Vous pouvez contacter PwC Ethics Helpline pour poser une question sur toute politique, norme ou code de conduite de PwC.

Nous utilisons les données personnelles (généralement le nom, la fonction et l'adresse e-mail) si nécessaire pour correspondre avec vous afin que nous puissions répondre à votre question. Nous ne conservons pas de dossiers qui attribuent des questions posées à des individus particuliers. L'exception à cette règle est, si la question concerne une violation présumée liée aux activités du réseau PwC, qui sera traitée comme décrit dans les autres sections de ce document.

14. Dois-je fournir des données personnelles en tant qu'obligation légale ou contractuelle?

La fourniture de données personnelles à PwC Ethics Helpline est volontaire et il n'y a aucune obligation légale ou contractuelle de fournir des données personnelles.

Il n'est pas obligatoire de contacter ou de signaler à PwC Ethics Helpline.

15. Sur quelle base juridique vous appuyez-vous pour traiter les données personnelles ?

Les lois sur la protection des données de certaines juridictions exigent que nous exposions dans ce document notre base juridique pour la collecte et le traitement de vos données personnelles.

Nous nous appuyons sur nos intérêts légitimes pour traiter vos données personnelles en relation avec PwC Ethics Helpline. Veuillez noter que lorsque nous nous appuyons sur nos intérêts légitimes pour traiter vos données personnelles, nous avons évalué que vos intérêts et droits fondamentaux ne l'emportent pas sur nos intérêts légitimes.

Dans le cadre de la PwC Ethics Helpline, ces intérêts légitimes sont les suivants :

- nos intérêts légitimes à permettre aux gens de poser des questions et de nous signaler des

- You may be able to request deletion or erasure of your personal data in the following cases: - the personal data is no longer necessary in relation to the purposes for which it was collected and processed; - our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds; - your personal data has been unlawfully processed; or - your personal data must be erased to comply with a legal obligation to which we are subject. - You may be able to restrict personal data processing in the following cases: - for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data; - your personal data have been unlawfully processed and you request restriction of processing instead of deletion; - your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or - for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us. - You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us. You may have the right to lodge complaints about personal data handling with your local data protection regulator. 18. Which other parties could handle my personal data? a. Other PwC Member Firms We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report.	- violations graves présumées de manière confidentielle; et - nos intérêts légitimes à identifier, prévenir et traiter les violations des lois, de notre code de conduite et de nos normes professionnelles. Nous n'avons pas l'intention de traiter des données personnelles sensibles en lien avec PwC Ethics Helpline. Dans la mesure où nous devons le faire, la base juridique d'un tel traitement est qu'il est nécessaire aux fins de l'exécution des obligations et de l'exercice des droits spécifiques de PwC dans le domaine du droit du travail, de la sécurité sociale et de la protection sociale, ou que le traitement est nécessaire à la constatation, à l'exercice ou à la défense de droits en justice. 16. Pendant combien de temps conservez-vous mes données personnelles? Nous conservons uniquement les données personnelles pendant la période de temps nécessaire pour enquêter sur votre rapport ou (ii) si cela est nécessaire dans le cadre de procédures disciplinaires, de procédures judiciaires (y compris les recours) ou d'autres enquêtes ou enquêtes. Si nous déterminons qu'un rapport n'est pas corroboré, nous supprimerons en toute sécurité les données personnelles associées au rapport non corroboré dès que possible après cette détermination et conformément à la loi applicable 17. Quels sont mes droits en relation avec mes données personnelles? Que vous fassiez un signalement ou fassiez l'objet d'un signalement, si nous détenons ou traitons des données personnelles vous concernant, vous pouvez disposer des droits suivants, conformément aux lois applicables en matière de protection des données. Nous pouvons retarder ou refuser des demandes si nous pensons que l'octroi de l'accès mettra en danger la confidentialité ou compromettra notre capacité à enquêter sur un problème signalé. Vous pouvez exercer les droits légaux énumérés ci-dessous. - Vous pouvez être en mesure d'obtenir une confirmation si nous traitons des données personnelles vous concernant, accéder à une copie de vos données personnelles et obtenir certaines autres informations, y compris pourquoi nous les traitons et les destinataires des données personnelles.

b. Third Party Providers

We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems. The third-party providers may use their own third party subcontractors that have access to personal data (sub-processors).

It is our policy to use only third-party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.

c. Other recipients of personal data

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and
- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

19. Transfers of Personal Data from the European Economic Area

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries outside the European Economic Area (EEA). Recipient countries may not have laws that provide specific protection for personal data.

If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or
- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.

Our approach if the United Kingdom exits the European Union or European Economic Area: we already apply, and will continue to apply, the controls described above if personal data collected within the United Kingdom is transferred outside the United Kingdom.

20. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

- Vous pouvez être en mesure de demander la rectification des données personnelles si elles sont inexactes ou incomplètes.
- Vous pouvez demander la suppression ou l'effacement de vos données personnelles dans les cas suivants :

- les données personnelles ne sont plus nécessaires au regard des finalités pour lesquelles elles ont été collectées et traitées;
- notre fondement juridique pour le traitement est que le traitement est nécessaire pour des intérêts légitimes que nous poursuivons, vous vous opposez au traitement et nous n'avons pas de motifs légitimes impérieux;
- vos données personnelles ont été traitées illégalement; ou
- vos données personnelles doivent être effacées pour respecter une obligation légale à laquelle nous sommes soumis.

- Vous pouvez restreindre le traitement des données personnelles dans les cas suivants:

- pendant une période nous permettant de vérifier l'exactitude des données personnelles lorsque vous avez contesté l'exactitude des données personnelles;
- vos données personnelles ont été traitées illégalement et vous demandez la restriction du traitement au lieu de la suppression;
- vos données personnelles ne sont plus nécessaires au regard des finalités pour lesquelles elles ont été collectées et traitées, mais vous avez besoin des données personnelles pour établir, exercer ou défendre des actions en justice; ou
- pendant une période nous permettant de vérifier si les motifs légitimes sur lesquels nous nous appuyons l'emportent sur vos intérêts lorsque vous vous êtes opposé au traitement, car il est nécessaire à la poursuite d'un intérêt légitime identifié par nous.

- Vous pouvez être en mesure de vous opposer au traitement de vos données personnelles si notre fondement juridique pour le traitement est que le traitement est nécessaire pour un intérêt légitime que nous poursuivons.

Vous pouvez avoir le droit de déposer des plaintes concernant le traitement des données personnelles

21. Contact points for questions and exercising legal rights

You can:

- submit a [request](#) if you wish to exercise a legal right in relation to your personal data; and/or
- submit an [enquiry](#) if you have a question about PwC's handling of your personal data.

auprès de votre régulateur local de protection des données.

18. Quelles autres parties pourraient gérer mes données personnelles?

p. Autres cabinets membres de PwC

Nous pouvons partager des données personnelles avec d'autres sociétés membres du réseau PwC, mais uniquement si cela est strictement nécessaire dans le cadre de l'enquête sur un rapport.

q. Fournisseurs tiers

Nous pouvons divulguer des données personnelles à des tiers, sous-traitants et/ou à leurs filiales et sociétés affiliées. Des tiers assistent le réseau PwC en fournissant et en administrant des systèmes informatiques.

Les prestataires tiers peuvent utiliser leurs propres sous-traitants tiers qui ont accès aux données personnelles (sous-traitants).

Notre politique est de n'utiliser que des fournisseurs tiers qui sont tenus de maintenir des niveaux appropriés de sécurité et de confidentialité, de traiter les données personnelles uniquement selon les instructions de PwC et de transférer ces mêmes obligations à leurs sous-traitants.

r. Autres destinataires de données personnelles

Nous pouvons également divulguer des données personnelles :

- A des conseillers professionnels, par exemple des cabinets d'avocats, si nécessaire pour établir, exercer ou défendre nos droits légaux et obtenir des conseils; et
- Aux forces de l'ordre, autorités gouvernementales et organismes de réglementation, conformément aux lois applicables.

19. Transferts de données personnelles depuis l'Espace économique européen

Si nous traitons vos données personnelles, vos données personnelles peuvent être transmises en dehors du pays où vous vous trouvez, y compris pour le stockage. Cela inclut les pays en dehors de l'Espace économique européen (EEE). Les pays destinataires peuvent ne pas

	avoir de lois prévoyant une protection spécifique pour les données personnelles. Si nous collectons vos données personnelles au sein de l'Espace économique européen, le transfert en dehors de l'Espace économique européen sera uniquement: • à un destinataire dans un lieu qui offre un niveau de protection adéquat pour vos données personnelles; et / ou • dans le cadre d'un accord qui satisfait aux exigences de l'UE pour le transfert de données à caractère personnel vers des sous-traitants ou des contrôleurs de données en dehors de l'EEE, telles que les clauses contractuelles types approuvées par la Commission européenne. Notre approche en cas de sortie du Royaume-Uni de l'Union européenne ou de l'Espace économique européen: nous appliquons déjà, et continuerons d'appliquer, les contrôles décrits ci-dessus si les données personnelles collectées au Royaume-Uni sont transférées hors du Royaume-Uni. 20. Enfants PwC Ethics Helpline n'est pas destiné, et ne devrait pas être utilisé par toute personne âgée de moins de 18 ans. 21. Points de contact pour les questions et l'exercice des droits légaux Vous pouvez: • Soumettre une demande si vous souhaitez exercer un droit sur vos données personnelles; et/ou • Soumettre une question si vous avez une question sur le traitement de vos données personnelles par PwC



Georgia

PwC Ethics Helpline - Frequently Asked Questions and Privacy Information

Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline.

The FAQs and Privacy Information Document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data.

This document was last updated in April 2021. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date.

Key terms used in these FAQs

Who is responsible for the personal data I submit to PwC Ethics Helpline?

Who can use PwC Ethics Helpline?

How do I contact PwC Ethics Helpline?

What kinds of issues can I raise with PwC Ethics Helpline?

When should I use other reporting channels?

What if the information I provide turns out to be incorrect?

Can I make a report anonymously?

If I submit a report, is my identity protected?

What personal data do you collect and why?

Do not submit sensitive personal data unless it's necessary and relevant

Site usage data that is collected automatically

What personal data do you record if I ask a question about PwC policies or standards?

Must I provide personal data as a statutory or contractual requirement?

What legal justification do you rely on to process personal data?

For how long do you keep my personal data?

Automated decision making

What are my rights in connection with my personal data?

Which other parties could handle my personal data?

Transfers of Personal Data from the European Economic Area

Children

Contact points for questions and exercising legal rights

1. Key terms used in these FAQs

In these FAQs and Privacy Information, we refer to information about you or information that identifies you as “personal data” or “personal information.” We use the term “processing” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to PwC Ethics Helpline?

The data controller of personal data you provide to PwC Ethics Helpline is PricewaterhouseCoopers Georgia LLC (hereinafter “PwC Georgia”) the Georgian firm of the PwC global network. PwC Georgia will investigate complaints under its responsibilities if the incident occurred in Georgia or if it is directly connected with the matter you have raised. As “data controller”, PwC Georgia has primary responsibility for ensuring that the handling of your personal data complies with relevant data protection laws. In this document, “we,” “us” and “PwC” means the Georgian firm of the PwC global network that is responsible for addressing the matter raised and that is the data controller of your personal information.



3. Who can use PwC Ethics Helpline?

PwC Ethics Helpline can be used by anyone, including PwC personnel (e.g. PwC partners, directors, managers, employees, independent contractors, and contingent workers), external stakeholders, such as business partners, clients, suppliers, and anyone else who has interacted with PwC or has an interest in our activities. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of PwC as further specified below.

4. How do I contact PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone ([link](#)) and by Web ([link](#)).

PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24-hour access. NAVEX specialists will receive reports submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC's Global Code of Conduct; or (3) unethical conduct

Asking a question about any PwC policy, standard, or PwC's Global Code of Conduct.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don't feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue.

Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

We encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique. Note that, for the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

Your identity will be treated with the highest levels of confidentiality and will only be shared with people who need access to this to investigate the report or who are part of legal proceedings.



We will not disclose your identity to the alleged wrongdoer. Please note that the exceptional situation where we may be required to do this is if you acted maliciously or deliberately abused the process, the accused raises a claim, and we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary, as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data unless it's necessary and relevant

We do not require submission of sensitive personal data through PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will promptly delete any sensitive personal data that is not necessary to investigate a concern.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third-party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

15. What legal justification do we rely on to process personal data?

We rely on our legitimate interests to process your personal data in connection with PwC Ethics Helpline. Please note that where we rely on our legitimate interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests.

In connection with PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. To the extent we need to do this, the condition for such processing, which will vary according to the specific matter under investigation, will be one of the categories below:

- that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or
- that the processing is necessary for reasons of protection of public health.

16. For how long do you keep my personal data?

We retain the personal data processed by us for as long as is considered necessary for the purpose for which it was collected. Our baseline retention period for records and other documentary evidence created in the PwC Ethics Helpline is 10 years from the closure of an investigation.

17. Automated decision making

Your personal data will not be used for automated decision-making, including profiling, which produces legal effects concerning you or similarly significantly affects you.

18. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed.
- You may be able to request deletion or erasure of your personal data in the following cases:
- the personal data is no longer necessary in relation to the purposes for which it was collected and processed;
- our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds;
- your personal data has been unlawfully processed; or
- your personal data must be erased to comply with a legal obligation to which we are subject.

You may be able to restrict personal data processing in the following cases:

- for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data;

- your personal data have been unlawfully processed and you request restriction of processing instead of deletion;
 - your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or
 - for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us.
-
- You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us.

You may have the right to lodge complaints about personal data handling with your local data protection regulator. For further information on your rights and how to complain to your local data protection regulator, please refer to the following website <https://personaldata.ge/ka>

19. Which other parties could handle my personal data?

a. Other PwC Member Firms

We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report.

b. Third Party Providers

We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems.

The third-party providers may use their own third-party subcontractors that have access to personal data (sub-processors).

It is our policy to use only third-party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.

c. Other recipients of personal data

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and
- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

In any case, please note that the disclosure will be made in accordance with the Georgian legislation.

20. Transfers of Personal Data from the European Economic Area

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This may include countries outside the European Economic Area (EEA). Recipient countries may not have laws that provide specific protection for personal data.

If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or
- under an agreement which satisfies Georgian and EU requirements for the transfer of personal data to data processors or data controllers outside the EEA and based on the relevant permit from the State Inspector if such is required under the Georgian legislation.

**21. Children**

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

22. Contact points for questions and exercising legal rights

If you would like to exercise your legal rights or ask a question in relation to this privacy statement, please contact the Georgian Data Protection team via the following [form](#).



Germany

PwC Ethics Helpline Frequently Asked Questions and Privacy Information

Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline.

The FAQs and Privacy Information Document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data.

This document was last updated in August 2023. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date.

Click on the links below to navigate these FAQs

[Key terms used in these FAQs](#)

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1. Key terms used in these FAQs

In these FAQs, we refer to information about you or information that identifies you as “**personal data**” or “**personal information**.” We use the term “**processing**” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to PwC Ethics Helpline?

The data controller of personal data you provide to PwC Ethics Helpline is the PwC firm that is responsible for addressing or investigating the matter you have raised. This is usually the PwC firm where the incident took place or that is directly connected with the matter you have raised. A “data controller” has primary responsibility for ensuring that the handling of your personal data complies with data protection laws.

For a list of active client facing entities within the PwC network and countries and regions in which PwC member firms operate, see the links provided at the beginning of this PDF document.



In this document, “we,” “us” and “PwC” means the PwC firm that is responsible for addressing the matter raised and that is the data controller of your personal information.

For detailed information regarding how the data controller processes your personal data for the purpose of the Ethics Helpline, please read **your [local privacy policy](#)**.

3. Who can use PwC Ethics Helpline?

PwC Ethics Helpline can be used by PwC workers (including PwC partners, directors, managers, employees, independent contractors, and contingent workers) and external stakeholders, such as business partners, clients, suppliers, and anyone who has interacted with PwC. These individuals may voluntarily contact PwC Ethics Helpline to report a compliance concern relating to the business of the PwC Network as further specified below.

4. How do I contact PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone and by Web.

PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24 hour access. NAVEX specialists will receive reports submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with PwC Ethics Helpline?

PwC Ethics Helpline is for reporting the following:

1. Conducts that constitute an offence / crime against the interests of the company (in particular fraud and misconduct with regard to accounting and internal accounting controls, auditing offences, corruption, banking and financial crime, prohibited insider trading).
2. Conducts that violate human rights, environmental protection concerns or regulations under the German General Equal Treatment Act (AGG).
3. Conduct against the PwC code of conduct as well as other internal policies and other unethical behavior

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don't feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue.

Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

We encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique. Note that, for the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

Your identity will be treated with the highest levels of confidentiality and will only be shared with people who need access to this to investigate the report or who are part of legal proceedings.

We will not disclose your identity to the alleged wrongdoer. Please note that the exceptional situation where we may be required to do this is if you acted maliciously or deliberately abused the process, the accused raises a claim, and we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name (on a voluntary basis, only if you wish to provide this information) and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data or client data unless it's necessary and relevant

11. a) Sensitive personal data

We do not require submission of sensitive personal data through PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will promptly delete any sensitive personal data that is not necessary to investigate a concern. Please be aware that you submit information about other persons, therefore submit only the information which is strictly necessary to manage your concern / report.

11. b) Client data

Please make sure not to provide any confidential client data. If your concern involves confidential client data, make the report providing client data which is strictly necessary due to the nature of the case.

If additional information is needed, your local Ethic & Compliance Office will specifically request you to provide further relevant information.

12. Site usage data that is collected automatically



PwC Ethics Helpline, provided by our third party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

14. What legal justification do you rely on to process personal data?

The data protection laws of some jurisdictions require that we set out in this document our justification, based on law, for collecting and processing your personal data.

We rely on our legitimate interests to process your personal data in connection with PwC Ethics Helpline. Please note that where we rely on our legitimate interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests. The evaluation of the legitimate interests might be carried out on a case-by-case basis.

In connection with PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. To the extent we need to do this, the legal basis for such processing is that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or that the processing is necessary for the establishment, exercise or defence of legal claims.

Additionally, we will process the personal data that identifies you as a reporter on the basis of consent given by you.

15. For how long do you keep my personal data?

We only keep personal data (i) for the period of time needed to investigate your report or (ii) as otherwise necessary in connection with disciplinary proceedings, legal proceedings (including appeals), or other investigation or inquiry.

If we determine that a report is unsubstantiated, we will securely delete the personal data associated with the unsubstantiated report as soon as practicable following this determination and in accordance with applicable law.

16. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed.
- You may be able to request deletion or erasure of your personal data in the following cases:
 - ☐ the personal data is no longer necessary in relation to the purposes for which it was collected and processed;
 - ☐ our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds;
 - ☐ your personal data has been unlawfully processed; or
 - ☐ your personal data must be erased to comply with a legal obligation to which we are subject.
- You may be able to restrict personal data processing in the following cases:
 - ☐ for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data;
 - ☐ your personal data have been unlawfully processed and you request restriction of processing instead of deletion;
 - ☐ your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or
 - ☐ for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us.
- You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us.

You may have the right to lodge complaints about personal data handling with your local data protection regulator.

17. Which other parties could handle my personal data?

a. Other PwC Member Firms

We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report. In this case, the relevant personal data will be shared only with the responsible or the involved persons within the other PwC firms.

b. Third Party Providers

We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems.

The third party providers may use their own third party subcontractors that have access to personal data (sub-processors).

It is our policy to use only third party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.

c. Other recipients of personal data

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and
- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

18. Transfers of Personal Data from the European Economic Area

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries outside the European Economic Area (EEA). Recipient countries may not have laws that provide specific protection for personal data.

If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or
- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.

Our approach if the United Kingdom exits the European Union or European Economic Area: we already apply, and will continue to apply, the controls described above if personal data collected within the United Kingdom is transferred outside the United Kingdom.

19. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

20. Contact points for questions and exercising legal rights

You can:

- [submit a request](#) if you wish to exercise a legal right in relation to your personal data; and/or
- submit an [enquiry](#) if you have a question about PwC's handling of your personal data.



Guatemala

PwC Línea de Asistencia Ética Preguntas Frecuentes e Información de Privacidad

Por favor familiarícese con las Preguntas y Respuestas Frecuentes (FAQs por sus siglas en inglés) antes de realizar un reporte voluntario usando la Línea de Asistencia Ética de PwC.

Las FAQs y el Documento de Privacidad de la Información explica que asuntos pueden ser reportados a través de la Línea de Asistencia Ética de PwC, cómo son manejados y protegidos los datos personales suministrados, y los derechos que posee en relación a ellos.

Este documento fue actualizado por última vez en enero de 2021. Podemos actualizarlo en el futuro. Si lo hacemos, cambiaremos la fecha de última actualización en esta página. El documento modificado se aplica desde la última fecha de actualización.

FAQs

- **Términos clave utilizados en estas FAQs**
- **¿Quién es responsable de los datos personales que suministró a la Línea de Asistencia Ética de PwC?**
- **¿Quién puede utilizar la Línea de Asistencia Ética de PwC?**
- **¿Cómo contacto a la Línea de Asistencia Ética de PwC?**
- **¿Qué clase de asuntos puedo someter a la Línea de Asistencia Ética de PwC?**
- **¿Cuándo debo emplear otros canales de reporte?**
- **¿Qué sucede si la información que suministro resulta ser incorrecta?**
- **¿Puedo realizar el reporte de forma anónima?**
- **¿Mi identidad es protegida si presento un reporte?**
- **¿Qué datos personales recaban y por qué?**
- **No proporcione datos personales sensibles a menos que sea necesario y relevante.**
- **El sitio emplea datos recolectados automáticamente**
- **¿Qué datos personales registra si consulto sobre las políticas o estándares de PwC?**
- **¿Debo proporcionar datos personales como requisito legal o contractual?**
- **¿Qué justificación legal emplean para procesar datos personales?**
- **¿Por cuánto tiempo conservan mis datos personales?**
- **¿Cuáles son mis derechos en relación con mis datos personales?**
- **¿Qué otras partes pueden manejar mis datos personales?**
- **La transferencia de Datos Personales desde el Área Económica Europea**
- **Menores de Edad**
- **Puntos de contacto para preguntas y ejercicio de derechos legales**

1. Términos clave usados en estas FAQs

En estas FAQs, nos referimos a información sobre usted o información que le identifique, como **“datos personales”** o **“información personal.”** Empleamos el término **“procesar”** para describir colectivamente cualquier acción u operación que involucre datos personales, incluyendo su recolección, almacenamiento, organización, análisis, revisión, transferencia y destrucción.

2. ¿Quién es responsable de los datos personales que proporciono a la Línea de Asistencia de Ética de PwC?



El controlador de datos personales que usted suministra a la Línea de Asistencia Ética de PwC es la firma PwC que es responsable de manejar o investigar el asunto que usted ha reportado. Esta es usualmente la firma PwC donde tuvo lugar el incidente o que se encuentra directamente conectada con el asunto reportado. Un “controlador de datos” tiene la responsabilidad primaria de asegurarse que el manejo de sus datos personales cumple con las leyes de protección de datos.

Examine los enlaces suministrados al inicio de este documento PDF para encontrar la lista de entidades PwC que brindan servicios a clientes y los países y regiones en los que operan las firmas miembros de PwC.

En este documento “nosotros, y “PwC” significa la firma PwC que es responsable de investigar el asunto reportado y quien será el controlador de datos de su información personal.

3. ¿Quién puede utilizar la Línea de Asistencia Ética de PwC?

La Línea de Asistencia Ética de PwC puede ser utilizada por los trabajadores de PwC (incluyendo los socios, directores, gerentes, trabajadores, contratistas independientes y trabajadores contingentes) y los actores externos, tales como socios comerciales, clientes, suplidores y cualquiera que haya interactuado con and PwC. Estos individuos podrán contactar voluntariamente a la Línea de Asistencia Ética de PwC para realizar consultas o reportar algún incidente de cumplimiento relativo al negocio de la Red PwC como se especifica más adelante.

4. ¿Cómo contacto a la Línea de Asistencia Ética de PwC?

Existen dos maneras de contactar a la Línea de Asistencia Ética de PwC: por teléfono y por la Web.

PwC ha contratado a NAVEX, un tercero independiente para administrar la Línea de Asistencia. La herramienta provee acceso las 24 horas. Los especialistas de NAVEX recibirán los reportes realizados a través de la página web o por teléfono y lo encausarán a los representantes apropiados de PwC para su revisión.

5. ¿Qué clase de temas pueden ser reportados en la Línea de Asistencia Ética de PwC?

La Línea de Asistencia Ética de PwC es para:

Reportar cualquier conducta que usted considere una seria: (1) violación de leyes o regulaciones; (2) violación de una política de PwC, estándar o del Código de Conducta Global de PwC; o (3) conducta no ética.

Realizar preguntas sobre cualquier política, estándar de PwC o acerca del Código de Conducta Global de PwC.

En algunos países, PwC podrá únicamente aceptar reportes relativos a ciertos asuntos como los financieros, contables, de auditoría y de soborno. Si el tema de su reporte se relaciona con algún asunto que bajo la legislación aplicable no pueda ser reportado a la Línea de Asistencia Ética de PwC, y el reporte no será tratado por la Línea de Asistencia Ética de PwC se aconseja realizar el reporte directamente a su gerente, socio, equipo de ética o representante de Capital Humano local, según sea apropiado.

6. ¿Cuándo debo emplear otros canales de reporte?

Considera si puedes elevar efectivamente el asunto a alguien directamente en PwC a través de los canales existentes. Si no se siente cómodo haciéndolo, o no sabe a quién contactar, utilice la Línea de Asistencia Ética de PwC.

7. ¿Qué sucede si la información que suministro resulta ser incorrecta?

Sea consciente de que la información que presente puede resultar en decisiones que puedan afectar a otras personas. Por lo tanto, usted podrá presentar información que crea verdadera. En ninguna circunstancia habrá

represalias contra quien reporte de buena fe a la Línea de Asistencia Ética de PwC, aunque luego resulte que la información no sea cierta.

Ni la actuación maliciosa ni el abuso de la Línea de Asistencia Ética de PwC serán tolerados nunca y pueden acarrear medidas disciplinarias e incluir el despido en los casos apropiados.

8. ¿Puedo realizar reportes anónimos?

Le instamos a identificarse cuando realice un reporte porque esto nos ayudará en la investigación del reporte y a protegerle a largo plazo. Su identidad y la información que suministre serán tratadas con los más altos niveles de confidencialidad y serán estrictamente revelados en base a la necesidad del receptor de conocerlos.

Si usted realiza el reporte anónimamente, lo revisaremos. Según sea la naturaleza del asunto, no podremos garantizar que la anonimidad se mantendrá, sin culpa de nuestra parte, ya que es consecuencia natural de la investigación que la identidad de las partes sea revelada. Esto puede ocurrir, por ejemplo, si el caso es particularmente único. Por favor note que en la mayoría de los reportes que han sido presentados anónimamente no podemos descifrar la identidad de quien lo reporta.

Por último, le solicitamos que nos suministre la mayor cantidad de detalles que considere necesario para permitirnos investigar el asunto reportado.

9. ¿Si presento un reporte mi identidad será protegida?

Su identidad será tratada con los más altos niveles de confidencialidad y será compartida únicamente con personas que necesitan acceso ella para investigar el reporte o quienes sean parte en procesos legales.

No revelaremos su identidad a la persona reportada. Por favor note que el caso excepcional en el que pueda requerirse hacerlo sería si usted actúa de mala fe o abusa deliberadamente del proceso, el acusado reclama y estamos obligados a revelar por ley su identidad.

10. ¿Qué datos personales son recolectados y por qué?

Recolectamos los datos personales que nos suministra cuando hace el reporte.

Estos pueden ser:

- su nombre y relación con PwC;
- detalles de identificación, función, detalles de contacto, comportamiento, y otros datos personales de la(s) persona(s) involucrada(s) en lo concerniente al reporte; y
- detalles de identificación, función, datos de contacto y otros datos personales de individuos que tengan conocimiento sobre el tema reportado.

También podemos recolectar datos personales indirectamente sobre usted. Estos podrán ser suministrados por otros reporteros, supervisores, participantes en el caso y otras personas autorizadas involucradas en las investigaciones.

Empleamos datos personales únicamente cuando es necesario para conducir y concluir la investigación del tema reportado. También podremos emplear datos personales si fuese necesario como parte de procesos legales relacionados al tema del reporte y para cumplir con nuestras obligaciones legales (se nos puede requerir legalmente reportar ciertos asuntos a las autoridades externas apropiadas).

11. No suministre datos personales sensibles a menos que sea necesario y relevante

No requerimos que se nos suministren datos personales sensibles a través de nuestra Línea de Asistencia Ética de PwC, por ejemplo: raza u origen étnico, creencias religiosas o de otra índole, antecedentes policivos, físicos o de salud, membresía a sindicatos, datos genéticos o biométricos (cuando son usados únicamente para identificar a

alguien), ni sobre la conducta u orientación sexual. No obstante, podremos recibir datos personales sensibles que usted voluntariamente suministre como parte de un reporte. Únicamente utilizamos los datos personales que sean necesarios para investigar un reporte y eliminaremos prontamente cualesquiera datos personales sensibles que no sean necesarios para investigar un reporte.

12. Datos recolectados automáticamente para el uso del sitio

La Línea de Asistencia Ética de PwC, manejada por nuestro proveedor externo NAVEX, capta automáticamente ciertos datos de ingreso sobre las visitas al sitio de internet. Estos incluyen: la dirección de protocolo de internet, clase de buscador, idioma del buscador y la fecha y hora de su solicitud. Esta información de registro es utilizada para mejorar la operación de la Línea de Asistencia Ética de PwC y no se encuentra vinculada a usted personalmente. Para mayor información vea la declaración de privacidad de NAVEX en la parte inferior de la página web principal de la Línea de Asistencia Ética de PwC.

13. ¿Qué datos personales registran si realizo una consulta sobre las políticas y estándares de PwC?

Puede contactar a la Línea de Asistencia Ética de PwC para consultar sobre cualquiera de las políticas, estándares o del Código de Conducta de PwC.

Utilizamos datos personales (normalmente nombre, posición laboral y correo electrónico) según sea necesario para comunicarnos con usted y responder a sus preguntas. No mantenemos archivos de las preguntas realizadas de forma que sean atribuidas a individuos particulares. La excepción a esto es si el tema está relacionado a sospecha de violación relacionada al negocio de la Red PwC, lo cual será manejado como se describe en las otras secciones de este documento.

14. ¿Debo suministrar datos personales en virtud de un requisito legal o contractual?

El suministro de datos personales a la Línea de Asistencia Ética de PwC es voluntario y no existen requisitos legales o contractuales que obliguen a suministrar datos personales. Contactar o reportar a la Línea de Asistencia Ética de PwC no es obligatorio.

15. ¿En qué justificación legal se apoyan para procesar datos personales?

Las leyes de protección de datos de ciertas jurisdicciones requieren que establezcamos en este documento nuestra justificación, basada en la ley, para recolectar y procesar sus datos personales.

Nos basamos en nuestro interés legítimo para procesar sus datos personales en relación con la Línea de Asistencia Ética de PwC. Por favor note que únicamente nos basamos en nuestro interés legítimo de procesar sus datos personales, hemos evaluado que sus intereses y derechos fundamentales no sobrepasan sus intereses legítimos.

En relación con la Línea de Asistencia Ética PwC, estos intereses legítimos son:

- nuestros intereses legítimos en permitir a las personas consultar y reportar sus sospechas de violaciones serias de forma confidencial; y
- nuestro interés legítimo de identificar, prevenir y manejar violaciones a la ley, al Código de Conducta y a nuestros estándares profesionales.

Nuestra intención es no procesar datos personales sensibles en relación con la Línea de Asistencia Ética de PwC. En la medida en la que necesitemos hacerlo, el fundamento legal para dicho tratamiento es que sea necesario para cumplir con las obligaciones y ejercitar los derechos específicos de PwC en el ámbito laboral, de seguridad social y leyes de protección social, o que el procesamiento sea necesario para establecer, ejercitar o defender reclamaciones legales.

16. ¿Por cuánto tiempo mantienen mis datos personales?

Solamente mantenemos datos personales (i) durante el tiempo necesario para investigar su reporte, o (ii) de otra forma que sea necesario en relación con procesos disciplinarios, legales (incluyendo apelaciones), u otras investigaciones o consultas.

Si determinamos que un reporte carece de fundamento, eliminaremos de forma segura los datos personales asociados a dicho reporte en tanto sea posible, siguiendo tal determinación y conforme a las leyes aplicables.

17. ¿Cuáles son mis derechos en relación a mis datos personales?

Ya sea que usted realice un reporte o sea el objeto de un reporte, si mantenemos o procesamos datos personales suyos, usted tendrá los siguientes derechos, según lo permiten las leyes de protección de datos aplicables. Podremos demorar o denegar solicitudes si consideramos que concederle el acceso amenazará la confidencialidad o afectará nuestra capacidad de investigar un asunto reportado.

Usted podrá ejercitar los derechos legales listados a continuación.

- Podrá obtener confirmación sobre si procesamos datos personales suyos, acceder a copia de sus datos personales y obtener alguna otra información, incluyendo el por qué la procesamos y a quienes la transferimos.
- Podrá solicitar la rectificación de los datos personales si son incorrectos y completar los datos personales incompletos.
- Podrá solicitar la eliminación de sus datos personales en los siguientes casos:
 - los datos personales no se requieren seguir utilizando para los fines para los que fueron recolectados y procesados;
 - nuestro fundamento legal para procesarlos es necesario para los intereses legítimos perseguidos por nosotros, usted objeta el procesamiento y no tenemos fundamentos legítimos superiores;
 - sus datos personales han sido legalmente procesados; o
 - sus datos personales deban ser eliminados para cumplir con una obligación legal a la cual estemos sujetos.
- Usted podrá restringir el procesamiento de datos personales en los siguientes casos:
 - Durante un período de tiempo que nos permita verificar la exactitud de los datos personales cuando usted haya disputado su exactitud;
 - Sus datos personales hayan sido procesados de forma ilegal y usted solicita la restricción del procesamiento en vez de la eliminación;
 - Sus datos personales no siguen siendo necesarios en relación con los fines para los que fueron recolectados y procesados, pero son necesarios para que usted establezca, ejercite y defienda reclamaciones legales; o
 - Durante un período de tiempo que nos permita verificar si nuestra justificación legal para el tratamiento de los datos es superior a sus intereses, cuando usted haya objetado el procesamiento basado en nuestra necesidad de perseguir un interés legítimo.

Usted podrá objetar el procesamiento de datos personales si nuestro fundamento legal para el procesamiento es que el procesamiento es necesario para el interés legítimo perseguido por nosotros.

Usted tendrá el derecho de presentar demandas sobre el tratamiento de datos personales ante su regulador de protección de datos local.

18. ¿Qué otras partes pueden manejar mis datos personales?

a. Otros Miembros de las Firmas PwC

Podemos compartir datos personales con otras firmas PwC en la Red, pero únicamente si es estrictamente necesario en relación con la investigación de un reporte.

b. Proveedores Externos

Podremos revelar datos personales a contratistas externos, subcontratistas, y/o a sus subsidiarias y afiliadas. Los proveedores externos apoyan a la Red PwC al suministrarle y administrar sistemas de IT.

Los terceros suplidores podrán usar a sus propios sub-contratistas, los cuales tendrán acceso a los datos personales (sub-procesadores).

Es nuestra política el utilizar proveedores externos que estén obligados a mantener niveles apropiados de seguridad y confidencialidad para procesar los datos personales únicamente como PwC les instruya, y para exigir esas mismas obligaciones a sus sub-procesadores.

c. Otros receptores de datos personales

También podremos revelar datos personales a:

- Asesores profesionales, por ejemplo, firmas de abogados, si fuese necesario, para establecer, ejercitar o defender nuestros derechos legales y obtener asesoría; y
- Autoridades de cumplimiento de la ley, autoridades gubernamentales, y entes regulatorios, según sea requerido por y de conformidad con las leyes aplicables.

19. La Transferencia de Datos Personales desde el Área de la Comunidad Europea

Si procesamos sus datos personales, estos podrán ser transmitidos y almacenados fuera del país donde usted está ubicado. Esto incluye países fuera del Área Económica Europea (EEA). Puede que dichos países receptores no cuenten con leyes específicas de protección de datos.

Si recolectamos sus datos personales dentro del Área Económica Europea, la transferencia afuera de dicha área será realizada únicamente:

- A un receptor en una ubicación que provee un nivel adecuado de protección de datos personales; y/o
- Bajo un acuerdo que satisface los requisitos de la UE para la transferencia de datos personales a procesadores o controladores de datos fuera de la EEA, tal como cláusulas contractuales estándar aprobadas por la Comisión Europea.

Si los datos personales arriba descritos han sido recolectados dentro del Reino Unido continuaremos aplicando los controles arriba descritos si los datos personales son transferidos fuera de dicha región.

Con la finalidad de proteger las transferencias de datos conforme a la GDPR, PwC y Navex han adoptado las Cláusulas Contractuales Estándares de la Comisión Europea (SCCs), las cuales se consideran salvaguarda suficiente para la transferencia de datos entre controladores y procesadores de datos que puedan encontrarse fuera de la UE.

20. Menores de Edad

La Línea de Asistencia Ética de PwC no debe ser utilizada por menores de 18 años.

21. Puntos de contacto para consultas y ejercicio de derechos legales.

Podrá:

- presentar una solicitud [request](#) si deseas ejercitar un derecho legal en relación con tus datos personales; y/o
- presentar una consulta [enquiry](#) si tiene alguna pregunta sobre el manejo de sus datos personales por parte de PwC.



Honduras

PwC Línea de Asistencia Ética Preguntas Frecuentes e Información de Privacidad

Por favor familiarícese con las Preguntas y Respuestas Frecuentes (FAQs por sus siglas en inglés) antes de realizar un reporte voluntario usando la Línea de Asistencia Ética de PwC.

Las FAQs y el Documento de Privacidad de la Información explica que asuntos pueden ser reportados a través de la Línea de Asistencia Ética de PwC, cómo son manejados y protegidos los datos personales suministrados, y los derechos que posee en relación a ellos.

Este documento fue actualizado por última vez en enero de 2021. Podemos actualizarlo en el futuro. Si lo hacemos, cambiaremos la fecha de última actualización en esta página. El documento modificado se aplica desde la última fecha de actualización.

FAQs

- **Términos clave utilizados en estas FAQs**
- **¿Quién es responsable de los datos personales que suministró a la Línea de Asistencia Ética de PwC?**
- **¿Quién puede utilizar la Línea de Asistencia Ética de PwC?**
- **¿Cómo contacto a la Línea de Asistencia Ética de PwC?**
- **¿Qué clase de asuntos puedo someter a la Línea de Asistencia Ética de PwC?**
- **¿Cuándo debo emplear otros canales de reporte?**
- **¿Qué sucede si la información que suministro resulta ser incorrecta?**
- **¿Puedo realizar el reporte de forma anónima?**
- **¿Mi identidad es protegida si presento un reporte?**
- **¿Qué datos personales recaban y por qué?**
- **No proporcione datos personales sensibles a menos que sea necesario y relevante.**
- **El sitio emplea datos recolectados automáticamente**
- **¿Qué datos personales registra si consulto sobre las políticas o estándares de PwC?**
- **¿Debo proporcionar datos personales como requisito legal o contractual?**
- **¿Qué justificación legal emplean para procesar datos personales?**
- **¿Por cuánto tiempo conservan mis datos personales?**
- **¿Cuáles son mis derechos en relación con mis datos personales?**
- **¿Qué otras partes pueden manejar mis datos personales?**
- **La transferencia de Datos Personales desde el Área Económica Europea**
- **Menores de Edad**
- **Puntos de contacto para preguntas y ejercicio de derechos legales**

1. Términos clave usados en estas FAQs

En estas FAQs, nos referimos a información sobre usted o información que le identifique, como **“datos personales”** o **“información personal.”** Empleamos el término **“procesar”** para describir colectivamente cualquier acción u operación que involucre datos personales, incluyendo su recolección, almacenamiento, organización, análisis, revisión, transferencia y destrucción.

2. ¿Quién es responsable de los datos personales que proporciono a la Línea de Asistencia de Ética de PwC?



El controlador de datos personales que usted suministra a la Línea de Asistencia Ética de PwC es la firma PwC que es responsable de manejar o investigar el asunto que usted ha reportado. Esta es usualmente la firma PwC donde tuvo lugar el incidente o que se encuentra directamente conectada con el asunto reportado. Un “controlador de datos” tiene la responsabilidad primaria de asegurarse que el manejo de sus datos personales cumple con las leyes de protección de datos.

Examine los enlaces suministrados al inicio de este documento PDF para encontrar la lista de entidades PwC que brindan servicios a clientes y los países y regiones en los que operan las firmas miembros de PwC.

En este documento “nosotros, y “PwC” significa la firma PwC que es responsable de investigar el asunto reportado y quien será el controlador de datos de su información personal.

3. ¿Quién puede utilizar la Línea de Asistencia Ética de PwC?

La Línea de Asistencia Ética de PwC puede ser utilizada por los trabajadores de PwC (incluyendo los socios, directores, gerentes, trabajadores, contratistas independientes y trabajadores contingentes) y los actores externos, tales como socios comerciales, clientes, suplidores y cualquiera que haya interactuado con and PwC. Estos individuos podrán contactar voluntariamente a la Línea de Asistencia Ética de PwC para realizar consultas o reportar algún incidente de cumplimiento relativo al negocio de la Red PwC como se especifica más adelante.

4. ¿Cómo contacto a la Línea de Asistencia Ética de PwC?

Existen dos maneras de contactar a la Línea de Asistencia Ética de PwC: por teléfono y por la Web.

PwC ha contratado a NAVEX, un tercero independiente para administrar la Línea de Asistencia. La herramienta provee acceso las 24 horas. Los especialistas de NAVEX recibirán los reportes realizados a través de la página web o por teléfono y lo encausarán a los representantes apropiados de PwC para su revisión.

5. ¿Qué clase de temas pueden ser reportados en la Línea de Asistencia Ética de PwC?

La Línea de Asistencia Ética de PwC es para:

Reportar cualquier conducta que usted considere una seria: (1) violación de leyes o regulaciones; (2) violación de una política de PwC, estándar o del Código de Conducta Global de PwC; o (3) conducta no ética.

Realizar preguntas sobre cualquier política, estándar de PwC o acerca del Código de Conducta Global de PwC.

En algunos países, PwC podrá únicamente aceptar reportes relativos a ciertos asuntos como los financieros, contables, de auditoría y de soborno. Si el tema de su reporte se relaciona con algún asunto que bajo la legislación aplicable no pueda ser reportado a la Línea de Asistencia Ética de PwC, y el reporte no será tratado por la Línea de Asistencia Ética de PwC se aconseja realizar el reporte directamente a su gerente, socio, equipo de ética o representante de Capital Humano local, según sea apropiado.

6. ¿Cuándo debo emplear otros canales de reporte?

Considera si puedes elevar efectivamente el asunto a alguien directamente en PwC a través de los canales existentes. Si no se siente cómodo haciéndolo, o no sabe a quién contactar, utilice la Línea de Asistencia Ética de PwC.

7. ¿Qué sucede si la información que suministro resulta ser incorrecta?

Sea consciente de que la información que presente puede resultar en decisiones que puedan afectar a otras personas. Por lo tanto, usted podrá presentar información que crea verdadera. En ninguna circunstancia habrá

represalias contra quien reporte de buena fe a la Línea de Asistencia Ética de PwC, aunque luego resulte que la información no sea cierta.

Ni la actuación maliciosa ni el abuso de la Línea de Asistencia Ética de PwC serán tolerados nunca y pueden acarrear medidas disciplinarias e incluir el despido en los casos apropiados.

8. ¿Puedo realizar reportes anónimos?

Le instamos a identificarse cuando realice un reporte porque esto nos ayudará en la investigación del reporte y a protegerle a largo plazo. Su identidad y la información que suministre serán tratadas con los más altos niveles de confidencialidad y serán estrictamente revelados en base a la necesidad del receptor de conocerlos.

Si usted realiza el reporte anónimamente, lo revisaremos. Según sea la naturaleza del asunto, no podremos garantizar que la anonimidad se mantendrá, sin culpa de nuestra parte, ya que es consecuencia natural de la investigación que la identidad de las partes sea revelada. Esto puede ocurrir, por ejemplo, si el caso es particularmente único. Por favor note que en la mayoría de los reportes que han sido presentados anónimamente no podemos descifrar la identidad de quien lo reporta.

Por último, le solicitamos que nos suministre la mayor cantidad de detalles que considere necesario para permitirnos investigar el asunto reportado.

9. ¿Si presento un reporte mi identidad será protegida?

Su identidad será tratada con los más altos niveles de confidencialidad y será compartida únicamente con personas que necesitan acceso ella para investigar el reporte o quienes sean parte en procesos legales.

No revelaremos su identidad a la persona reportada. Por favor note que el caso excepcional en el que pueda requerirse hacerlo sería si usted actúa de mala fe o abusa deliberadamente del proceso, el acusado reclama y estamos obligados a revelar por ley su identidad.

10. ¿Qué datos personales son recolectados y por qué?

Recolectamos los datos personales que nos suministra cuando hace el reporte.

Estos pueden ser:

- su nombre y relación con PwC;
- detalles de identificación, función, detalles de contacto, comportamiento, y otros datos personales de la(s) persona(s) involucrada(s) en lo concerniente al reporte; y
- detalles de identificación, función, datos de contacto y otros datos personales de individuos que tengan conocimiento sobre el tema reportado.

También podemos recolectar datos personales indirectamente sobre usted. Estos podrán ser suministrados por otros reporteros, supervisores, participantes en el caso y otras personas autorizadas involucradas en las investigaciones.

Empleamos datos personales únicamente cuando es necesario para conducir y concluir la investigación del tema reportado. También podremos emplear datos personales si fuese necesario como parte de procesos legales relacionados al tema del reporte y para cumplir con nuestras obligaciones legales (se nos puede requerir legalmente reportar ciertos asuntos a las autoridades externas apropiadas).

11. No suministre datos personales sensibles a menos que sea necesario y relevante

No requerimos que se nos suministren datos personales sensibles a través de nuestra Línea de Asistencia Ética de PwC, por ejemplo: raza u origen étnico, creencias religiosas o de otra índole, antecedentes policivos, físicos o de salud, membresía a sindicatos, datos genéticos o biométricos (cuando son usados únicamente para identificar a

alguien), ni sobre la conducta u orientación sexual. No obstante, podremos recibir datos personales sensibles que usted voluntariamente suministre como parte de un reporte. Únicamente utilizamos los datos personales que sean necesarios para investigar un reporte y eliminaremos prontamente cualesquiera datos personales sensibles que no sean necesarios para investigar un reporte.

12. Datos recolectados automáticamente para el uso del sitio

La Línea de Asistencia Ética de PwC, manejada por nuestro proveedor externo NAVEX, capta automáticamente ciertos datos de ingreso sobre las visitas al sitio de internet. Estos incluyen: la dirección de protocolo de internet, clase de buscador, idioma del buscador y la fecha y hora de su solicitud. Esta información de registro es utilizada para mejorar la operación de la Línea de Asistencia Ética de PwC y no se encuentra vinculada a usted personalmente. Para mayor información vea la declaración de privacidad de NAVEX en la parte inferior de la página web principal de la Línea de Asistencia Ética de PwC.

13. ¿Qué datos personales registran si realizo una consulta sobre las políticas y estándares de PwC?

Puede contactar a la Línea de Asistencia Ética de PwC para consultar sobre cualquiera de las políticas, estándares o del Código de Conducta de PwC.

Utilizamos datos personales (normalmente nombre, posición laboral y correo electrónico) según sea necesario para comunicarnos con usted y responder a sus preguntas. No mantenemos archivos de las preguntas realizadas de forma que sean atribuidas a individuos particulares. La excepción a esto es si el tema está relacionado a sospecha de violación relacionada al negocio de la Red PwC, lo cual será manejado como se describe en las otras secciones de este documento.

14. ¿Debo suministrar datos personales en virtud de un requisito legal o contractual?

El suministro de datos personales a la Línea de Asistencia Ética de PwC es voluntario y no existen requisitos legales o contractuales que obliguen a suministrar datos personales. Contactar o reportar a la Línea de Asistencia Ética de PwC no es obligatorio.

15. ¿En qué justificación legal se apoyan para procesar datos personales?

Las leyes de protección de datos de ciertas jurisdicciones requieren que establezcamos en este documento nuestra justificación, basada en la ley, para recolectar y procesar sus datos personales.

Nos basamos en nuestro interés legítimo para procesar sus datos personales en relación con la Línea de Asistencia Ética de PwC. Por favor note que únicamente nos basamos en nuestro interés legítimo de procesar sus datos personales, hemos evaluado que sus intereses y derechos fundamentales no sobrepasan sus intereses legítimos.

En relación con la Línea de Asistencia Ética PwC, estos intereses legítimos son:

- nuestros intereses legítimos en permitir a las personas consultar y reportar sus sospechas de violaciones serias de forma confidencial; y
- nuestro interés legítimo de identificar, prevenir y manejar violaciones a la ley, al Código de Conducta y a nuestros estándares profesionales.

Nuestra intención es no procesar datos personales sensibles en relación con la Línea de Asistencia Ética de PwC. En la medida en la que necesitemos hacerlo, el fundamento legal para dicho tratamiento es que sea necesario para cumplir con las obligaciones y ejercitar los derechos específicos de PwC en el ámbito laboral, de seguridad social y leyes de protección social, o que el procesamiento sea necesario para establecer, ejercitar o defender reclamaciones legales.

16. ¿Por cuánto tiempo mantienen mis datos personales?

Solamente mantenemos datos personales (i) durante el tiempo necesario para investigar su reporte, o (ii) de otra forma que sea necesario en relación con procesos disciplinarios, legales (incluyendo apelaciones), u otras investigaciones o consultas.

Si determinamos que un reporte carece de fundamento, eliminaremos de forma segura los datos personales asociados a dicho reporte en tanto sea posible, siguiendo tal determinación y conforme a las leyes aplicables.

17. ¿Cuáles son mis derechos en relación a mis datos personales?

Ya sea que usted realice un reporte o sea el objeto de un reporte, si mantenemos o procesamos datos personales suyos, usted tendrá los siguientes derechos, según lo permiten las leyes de protección de datos aplicables. Podremos demorar o denegar solicitudes si consideramos que concederle el acceso amenazará la confidencialidad o afectará nuestra capacidad de investigar un asunto reportado.

Usted podrá ejercitar los derechos legales listados a continuación.

- Podrá obtener confirmación sobre si procesamos datos personales suyos, acceder a copia de sus datos personales y obtener alguna otra información, incluyendo el por qué la procesamos y a quienes la transferimos.
- Podrá solicitar la rectificación de los datos personales si son incorrectos y completar los datos personales incompletos.
- Podrá solicitar la eliminación de sus datos personales en los siguientes casos:
 - los datos personales no se requieren seguir utilizando para los fines para los que fueron recolectados y procesados;
 - nuestro fundamento legal para procesarlos es necesario para los intereses legítimos perseguidos por nosotros, usted objeta el procesamiento y no tenemos fundamentos legítimos superiores;
 - sus datos personales han sido legalmente procesados; o
 - sus datos personales deban ser eliminados para cumplir con una obligación legal a la cual estemos sujetos.
- Usted podrá restringir el procesamiento de datos personales en los siguientes casos:
 - Durante un período de tiempo que nos permita verificar la exactitud de los datos personales cuando usted haya disputado su exactitud;
 - Sus datos personales hayan sido procesados de forma ilegal y usted solicita la restricción del procesamiento en vez de la eliminación;
 - Sus datos personales no siguen siendo necesarios en relación con los fines para los que fueron recolectados y procesados, pero son necesarios para que usted establezca, ejercite y defienda reclamaciones legales; o
 - Durante un período de tiempo que nos permita verificar si nuestra justificación legal para el tratamiento de los datos es superior a sus intereses, cuando usted haya objetado el procesamiento basado en nuestra necesidad de perseguir un interés legítimo.

Usted podrá objetar el procesamiento de datos personales si nuestro fundamento legal para el procesamiento es que el procesamiento es necesario para el interés legítimo perseguido por nosotros.

Usted tendrá el derecho de presentar demandas sobre el tratamiento de datos personales ante su regulador de protección de datos local.

18. ¿Qué otras partes pueden manejar mis datos personales?

a. Otros Miembros de las Firmas PwC

Podemos compartir datos personales con otras firmas PwC en la Red, pero únicamente si es estrictamente necesario en relación con la investigación de un reporte.

b. Proveedores Externos

Podremos revelar datos personales a contratistas externos, subcontratistas, y/o a sus subsidiarias y afiliadas. Los proveedores externos apoyan a la Red PwC al suministrarle y administrar sistemas de IT.

Los terceros suplidores podrán usar a sus propios sub-contratistas, los cuales tendrán acceso a los datos personales (sub-procesadores).

Es nuestra política el utilizar proveedores externos que estén obligados a mantener niveles apropiados de seguridad y confidencialidad para procesar los datos personales únicamente como PwC les instruya, y para exigir esas mismas obligaciones a sus sub-procesadores.

c. Otros receptores de datos personales

También podremos revelar datos personales a:

- Asesores profesionales, por ejemplo, firmas de abogados, si fuese necesario, para establecer, ejercitar o defender nuestros derechos legales y obtener asesoría; y
- Autoridades de cumplimiento de la ley, autoridades gubernamentales, y entes regulatorios, según sea requerido por y de conformidad con las leyes aplicables.

19. La Transferencia de Datos Personales desde el Área de la Comunidad Europea

Si procesamos sus datos personales, estos podrán ser transmitidos y almacenados fuera del país donde usted está ubicado. Esto incluye países fuera del Área Económica Europea (EEA). Puede que dichos países receptores no cuenten con leyes específicas de protección de datos.

Si recolectamos sus datos personales dentro del Área Económica Europea, la transferencia afuera de dicha área será realizada únicamente:

- A un receptor en una ubicación que provee un nivel adecuado de protección de datos personales; y/o
- Bajo un acuerdo que satisface los requisitos de la UE para la transferencia de datos personales a procesadores o controladores de datos fuera de la EEA, tal como cláusulas contractuales estándar aprobadas por la Comisión Europea.

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Con la finalidad de proteger las transferencias de datos conforme a la GDPR, PwC y Navex han adoptado las Cláusulas Contractuales Estándares de la Comisión Europea (SCCs), las cuales se consideran salvaguarda suficiente para la transferencia de datos entre controladores y procesadores de datos que puedan encontrarse fuera de la UE.

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Podrá:

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- presentar una consulta [enquiry](#) si tiene alguna pregunta sobre el manejo de sus datos personales por parte de PwC.

**PwC Ethics Helpline -
Frequently Asked Questions
and Privacy Statement**

Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline. The FAQs and Privacy Information Document (or **Privacy Statement**) explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data.

This Privacy Statement applies to PwC Member Firms operating in Mainland China, Hong Kong SAR and Macau SAR. Member Firms are entities or partnerships within the worldwide network of PricewaterhouseCoopers firms and entities, each of which is a separate and independent legal entity.

This document was last updated in September 2020. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date.

FAQs

1. Key terms used in these FAQs and Privacy Statement
2. Who is responsible for the personal data I submit to PwC Ethics Helpline?
3. Who can use PwC Ethics Helpline?
4. How do I contact PwC Ethics Helpline?
5. What kinds of issues can I raise with PwC Ethics Helpline?
6. When should I use other reporting channels?
7. What if the information I provide turns out to be incorrect?
8. Can I make a report anonymously?
9. If I submit a report, is my identity protected?
10. What personal data do you collect and why?
11. Do not submit sensitive personal data unless it's necessary and relevant
12. Site usage data that is collected automatically
13. What personal data do you record if I ask a question about PwC policies or standards?
14. Must I provide personal data as a statutory or contractual requirement?

羅兵咸永道道德熱線-常見問題和隱私權聲明

在您自願向羅兵咸永道道德熱線報告之前，請熟悉一下常見問題解答。

常見問題解答和隱私資訊文檔（或**隱私權聲明**）解釋了哪些事項可以向羅兵咸永道道德熱線報告，如何處理和保護提交給熱線的任何個人資料以及您對個人資料的權利。

本隱私權聲明適用於在中國大陸，香港特別行政區和澳門特別行政區運營的羅兵咸永道會員公司。成員所是羅兵咸永道全球公司和實體網路中的實體或合夥企業，每個機構都是分離的獨立的法人實體。

本文檔的**最新更新時間為 2020 年 9 月**。我們可能會在將來更新此文檔。如果這樣做，我們將在此頁面上更改最後更新的日期。修改後的文檔自上次更新日期起生效。

常見問題

1. 這些常見問題解答和隱私權聲明中使用的關鍵術語
2. 誰負責我提交給羅兵咸永道道德熱線的個人資料？
3. 誰可以使用羅兵咸永道道德熱線？
4. 如何聯繫羅兵咸永道道德熱線？
5. 哪些問題可以在羅兵咸永道道德熱線中提出？
6. 我應何時使用其他報告管道？
7. 如果我提供的資訊不準確怎麼辦？
8. 我可以匿名舉報嗎？
9. 如果我提交報告，我的身份是否受到保護？
10. 您收集什麼個人資料，為什麼？
11. 除非必要且相關，否則請勿提交敏感的個人資料
12. 自動收集的網站使用情況資料
13. 如果我問有關羅兵咸永道政策或標準的問題，您會記錄哪些個人資料？
14. 我是否必須根據法定或合同要求提供個人資料？
15. 我們將如何使用您的個人資料？
16. 哪些其他方可以處理我的個人資料？
17. 我的個人資料是否有跨境轉移？
18. 我的個人資料您將保留多長時間？
19. 我對我的個人資料有什麼權利？
20. 兒童
21. 問題和行使合法權利的聯絡點

15. How do we use your personal data? 16. Which other parties could handle my personal data? 17. Is there cross border transfer of my personal data? 18. For how long do you keep my personal data? 19. What are my rights in connection with my personal data? 20. Children 21. Contact points for questions and exercising legal rights 22. Changes to this Privacy Statement 1. Key terms used in these FAQs and Privacy Statement In these FAQs, we refer to information about you or information that identifies you as “personal data” or “personal information.” We use the term “processing” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction. 2. Who is responsible for the personal data I submit to PwC Ethics Helpline? The data controller of personal data you provide to PwC Ethics Helpline is the PwC firm that is responsible for addressing or investigating the matter you have raised. This is usually the PwC firm where the incident took place or that is directly connected with the matter you have raised. A “data controller” has primary responsibility for ensuring that the handling of your personal data complies with data protection laws. For a list of active client facing entities within the PwC network and countries and regions in which PwC member firms operate, see the links provided at the beginning of this PDF document. In this document, “we,” “us” and “PwC” means the PwC firm that is responsible for addressing the matter raised and that is the data controller of your personal information. 3. Who can use PwC Ethics Helpline? PwC Ethics Helpline can be used by PwC workers (including PwC partners, directors, managers, employees, independent contractors, and contingent workers) and external stakeholders, such as business partners, clients, suppliers, and anyone who has interacted with PwC. These individuals may voluntarily	22. 對本隱私權聲明的更改 1. 這些常見問題解答和隱私權聲明中使用的關鍵術語 在這些常見問題解答中，我們將有關您的資訊或能標識您的身份的為“個人資料”或“個人資訊”。我們使用“處理”一詞來統一描述對於個人資料的任何行動或操作，包括其收集，存儲，組織，分析，審查，轉移和銷毀。 2. 誰負責我提交給羅兵咸永道道德熱線的個人資訊? 您提供給羅兵咸永道道德熱線的個人資料的資料控制者是羅兵咸永道公司，負責處理或調查您提出的問題。通常是事件發生的羅兵咸永道公司，或者與您提出的問題直接相關的公司。“資料控制者”負有確保您的個人資料處理符合資料保護法律的主要責任。 有關羅兵咸永道網路內以及羅兵咸永道成員所運營的國家和地區內活躍的面向客戶的實體的清單，請參閱本 PDF 文檔開頭提供的連結。 在本文檔中，“我們”，“我們”和“羅兵咸永道”是指負責解決所提出的問題，也是您的個人資料的資料控制者的羅兵咸永道公司。 3. 誰可以使用羅兵咸永道道德熱線? 羅兵咸永道道德熱線可以由羅兵咸永道員工（包括羅兵咸永道合夥人，董事，經理，員工，獨立承包商和臨時工）和外部利益相關者使用，例如業務合作夥伴，客戶，供應商以及與羅兵咸永道互動的任何人。這些人可以自願聯繫羅兵咸永道道德諮詢熱線，以提出問題或報告與羅兵咸永道網路業務有關的合規性問題，具體如下。 4. 如何聯繫羅兵咸永道道德熱線? 羅兵咸永道道德熱線有兩種聯繫方式：電話和網路。羅兵咸永道已與獨立協力廠商 NAVEX（“Navex”）簽約，以管理幫助熱線。該工具提供 24 小時服務。

contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of the PwC Network as further specified below.

4. How do I contact PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone and by Web.

PwC has contracted with an independent third party, NAVEX (“Navex”), to administer the Helpline. The tool provides 24 hour access. NAVEX specialists will receive reports submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC’s Global Code of Conduct; or (3) unethical conduct.

Asking a question about any PwC policy, standard, or PwC’s Global Code of Conduct.

If your concern pertains to a matter that under applicable legislation can’t be reported to PwC Ethics Helpline, the report will not be dealt with by PwC Ethics Helpline and you will be advised to report the matter directly to your local manager, partner, ethics team, or HC representative, as appropriate.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don’t feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue.

NAVEX 專家將收到通過網站或電話提交的報告，並將報告發送給適當的羅兵咸永道代表進行審核。

5. 哪些問題可以在羅兵咸永道道德熱線中提出？

羅兵咸永道道德熱線是爲了：

報告您認為嚴重的行為：（1）違反法律或法規；（2）違反羅兵咸永道政策，標準或羅兵咸永道全球行為準則；或（3）不道德行為。

如果您關注的問題是適用於法律無法向羅兵咸永道道德熱線舉報，羅兵咸永道道德熱線將不會處理該報告，建議您直接向當地經理，合作夥伴，道德舉報團隊或人力資源代表（視情況而定）。

6. 我應何時使用其他報告管道？

考慮您是否可以通過現有管道直接與羅兵咸永道的某人有效地解決此問題。如果您不願意這樣做，或者不知道與誰聯繫，請使用羅兵咸永道道德熱線。

7. 如果我提供的資訊不正確怎麼辦？

意識到您提交的資訊可能會導致對他人產生影響的決策。因此，您應該提交您認為是真實的資訊。在任何情況下都不會對任何真誠地向羅兵咸永道道德熱線舉報的人進行報復，即使後來發現資訊不實。絕不容忍惡意行使或濫用羅兵咸永道道德熱線，並可能導致紀律處分，甚至在適當情況下會被解雇。

8. 我可以匿名舉報嗎？

我們鼓勵您在製作報告時表明自己的身份，因為這將有助於我們調查報告並從長遠來看保護您。您的身份和您提供的資訊將得到最高機密性的對待，並在需要瞭解的基礎上嚴格披露。

如果您匿名舉報，我們將對其進行審核。我們不能保證其永久的匿名性，因為問題的性質可能會自然而然地透露出所涉人員的身份，而這並不是我們的過錯。例如，如果案例特別獨特，則可能會發生這種情況。請注意，對於大多數匿名提交的報告，我們無法解密報告者的身份。

Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

We encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique. Note that, for the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter. Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

Your identity will be treated with the highest levels of confidentiality and will only be shared with people who need access to this to investigate the report or who are part of legal proceedings.

We will not disclose your identity to the alleged wrongdoer. Please note that the exceptional situation where we may be required to do this is if you acted maliciously or deliberately abused the process, the accused raises a claim, and we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and

最終，我們要求您向我們提供盡可能多的詳細資訊，以使我們能夠調查報告的事件。

9. 如果我提交報告，我的身份是否受到保護？

您的身份將得到最高機密性的對待，並且只會與需要訪問此資訊以調查報告的人或屬於法律程式的人共用。我們不會將您的身份透露給涉嫌不法行為的人。請注意，在以下這種特殊情況下，我們可能會被要求這樣做，那就是如果您惡意或故意濫用了該程式，被告提出了索賠，我們必須依法披露您的身份。

10. 您收集什麼個人資料，為什麼？

我們在報告時會收集您提供的個人資料。

可能包括：

- 您的姓名和與羅兵咸永道的關係；
- 與所報告的關注事項有關的人員的身份詳細資訊，職能，聯繫方式，行為以及其他個人資料；和
- 知道所報告問題的個人的標識詳細資訊，職能，聯繫詳細資訊和其他個人資料。

我們也可能間接收集有關您的個人資料。可以由其他舉報者，主管，案例參與者和其他參與調查的授權人員提供。

我們僅在進行和結束對所報告問題的調查時所需要的個人資料。在必要的情況下，我們也可能將個人資料用作相關法律程式的一部分，並遵守我們的法律義務（法律可能會要求我們向適當的外部當局報告某些事項）。

如果您要提供其他人的個人資料，則應遵守適用法律。作為查詢的一部分，我們可能會與您聯繫以驗證這一點。

11. 除非必要且相關，否則請勿提交敏感的個人資料

我們不需要通過羅兵咸永道道德熱線提交敏感的個人資料。例如種族或民族血統，宗教或其他信仰，政治見解，犯罪記錄，身體或精神健康，工會會員資格，遺傳或生物特徵資料（用於唯一識別某人時）以及性生活或性取向。但是，由於我們可能會收集這些敏感的個人資料，是因為您自願向我們提供此資訊，或者由於我們被法律要求而收集此類資訊，因此系統會要

- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

If you are providing personal data of other individuals, you should do so in compliance with applicable laws. We may contact you as part of the inquiry to verify this.

11. Do not submit sensitive personal data unless it's necessary and relevant

We do not require submission of sensitive personal data through PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, since we might gather sensitive personal data because you voluntarily provide this information to us or because we are required to collect such information as a result of legal requirement imposed on us, you will be asked to explicitly acknowledge your acceptance to this Privacy Statement and any collection and usage of your sensitive personal data in order to submit your claim, inquiry or question via this Ethics Helpline.

We only use personal data as necessary to investigate a report and we will promptly delete any sensitive personal data that is not necessary to investigate a concern.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third party provider, Navex, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and

求您明確承認您接受本隱私權聲明和為了通過此道德幫助熱線提交您的索賠，查詢或問題，對您的敏感個人資料的任何收集和使用。

我們僅在調查報告時使用必要的個人資料，此外我們將立即刪除調查問題所不需要的任何敏感個人資料。

12. 自動收集的網站使用情況資料

由我們的協力廠商提供商 Navex 提供的 PwC 道德求助熱線會自動收集有關訪問該網站的某些日誌資料。這包括 Internet 協議位址，瀏覽器類型，瀏覽器語言以及請求的日期和時間。該日誌資料用於改善 PwC 道德熱線的運行，並不與您個人相關。有關 Navex 收集哪些資料，目的和此類資料的使用的資訊，請參閱 [NAVEX 的隱私權聲明](#)。

13. 如果我問有關羅兵咸永道政策或標準的問題，您會記錄哪些個人資料？

您可以聯繫羅兵咸永道道德熱線，詢問有關任何羅兵咸永道政策，標準或《羅兵咸永道全球行為準則》的問題。

我們會根據需要使用個人資料（通常是姓名，職務和電子郵件地址）來與您聯繫，以便我們解決您的問題。我們不會保留將提出的問題歸因於特定個人的記錄。例外情況是，如果此事涉及與羅兵咸永道網路業務有關的可疑違規行為，將按照本文檔其他部分的描述進行處理。

14. 我是否必須根據法定或合同要求提供個人資料？

向羅兵咸永道道德熱線提供個人資料是自願的，並且沒有法定或合同要求提供個人資料。聯繫或向羅兵咸永道道德熱線舉報不是強制性的。

15. 我們將如何使用您的個人資料？

使用個人資料評估，調查和尋求解決您要報告的事件。

我們可能會使用我們收集或獲取的有關您的個人資料，以便於：

- 與您溝通並評估您的詢問及其嚴重性或對他人造成傷害的風險；和
- 調查您的事件並尋求解決。

the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For information on what data is collected by Navex, purposes, and use of such data, please see [NAVEX's privacy statement](#).

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

15. How do we use your personal data?

Use of personal data to evaluate, investigate and seek to resolve the incident on which you are reporting.

We may use the personal data that we collect or obtain about you in order to:

- communicate with you and evaluate your inquiry and its seriousness or risk of harm to others; and
- investigate your incident and seek to resolve it.

Use of personal data for other activities that form part of the operation of our business

We may also use your personal data for the purposes of:

- compliance with any requirement of laws, regulation, or any government authority or agency, regulator, or a professional body of which we are a member;

將個人資料用於構成我們業務運營一部分的其他活動

我們也可能出於以下目的使用您的個人資料：

- 遵守法律，法規或我們作為會員的任何政府機構或組織，監管機構或專業團體的任何要求；
- 回應主管部門的請求和來文；和
- 保護我們的權利和/或財產。

16. 哪些其他方可以處理我的個人資料？

為了本隱私權聲明中所述的目的，您的個人資料可能會轉移到以下接收者，並由他們處理並存：

- 羅兵咸永道會計師事務所公司和實體的全球網路中的其他羅兵咸永道公司（每個都是獨立的法人實體），但僅在與調查報告相關的必要條件下；
- 協力廠商服務提供者，提供 IT 服務，身份管理，網站託管和管理，資料分析，資料備份和歸檔，安全和存儲服務（包括雲服務提供者）以及其他支援我們業務運營的服務。我們的政策是僅使用協力廠商服務提供者，這些提供商必須維護適當的安全性和機密性，並且僅根據我們之間的合同所描述的適合的層面上。
- 根據和/或根據適用法律或法規要求的主管法律機構，包括法院，監管機構或專業機構；
- 建立，行使或捍衛我們的合法權利並獲取建議所必需的專業顧問，例如律師事務所。

17. 我的個人資料是否有跨境轉移？

由於羅兵咸永道是遍佈全球的會員公司而且協力廠商服務提供者遍佈全球，因此您的個人資訊可能會轉移並存儲在您所在的國家或地區之外。Navex 伺服器位於德國，我們從您那裡收集的個人資料也將存儲在德國。

羅兵咸永道成員公司，我們聘用的服務提供者和他們聘請的子服務商也可能會使用各個國家和地區的伺服器和其他資源來處理您的資訊。

我們的政策是僅使用協力廠商服務提供者，這些提供商必須維護適當級別的安全性和機密性，並僅按照羅兵咸

- responding to requests and communications from competent authorities; and
- protecting our rights and/or property.

16. Which other parties could handle my personal data?

Your personal data may be transferred to, processed by and stored with, the following recipients for the purposes described in this Privacy Statement:

- **Other PwC Firms in the global network of PricewaterhouseCoopers firms and entities** (each of which is a separate and independent legal entity), but only if strictly necessary in connection with investigating a report;
- **Third party service providers**, who provide IT services, identity management, website hosting and management, data analysis, data back-up and archiving, security and storage services (including cloud service providers), and other services that support operation of our business. It is our policy to use only third party service providers that are bound to maintain appropriate levels of security and confidentiality and process personal information only as instructed by us pursuant to the contract between us;
- **Competent legal authorities**, including courts, regulators or professional bodies as required by and/or in accordance with applicable law or regulation;
- **Professional advisers** such as law firms, as necessary to establish, exercise or defend our legal rights and to obtain advice.

17. Is there cross border transfer of my personal data?

As PwC is a global network with Member Firms and third party service providers located around the world, your personal information may be transferred to and stored outside the country or region where you are located. Navex servers are located in the Germany and personal data that we collect from you will also be stored there.

PwC Member Firms, our service providers and sub-processors they engage may also use servers and other resources in various

永道的指示處理個人資訊。這可能包括與我們委託處理個人資訊的各方達成的保密協定，要求他們根據我們的要求，本隱私權聲明以及任何其他相關的保密和安全措施來處理個人資訊。

對於僅從歐洲經濟區收集的個人資訊：

我們在歐洲經濟區內收集您的個人資料的地方，在歐洲經濟區以外的轉移僅是：

- 給位於可以為您的個人資料提供足夠保護水準的國家或地區的收件人；和/或
- 根據一項滿足歐盟要求將個人資料傳輸到 EEA 以外的資料處理者或資料控制者的協議，例如歐盟委員會批准的標準合同條款。

18. 我的個人資料您將保留多長時間?

我們僅在以下情況下保留個人資料：(i) 調查您的報告所需的時間段內；或(ii) 與紀律處分，法律程式（包括上訴）或其他調查或詢問有關的其他必要資訊，或為了建立，行使或捍衛我們的合法權利。

如果我們確定報告沒有根據，則將在確定後並根據適用法律，在切實可行的範圍內儘快刪除與該未經證實的報告相關的個人資料。

19. 我對我的個人資料有什麼權利?

- 無論您是進行報告還是作為報告的主體，如果我們持有或處理有關您的個人資料，您均享有以下權利，這是適用的資料保護法所允許的：查詢和請求複製某些類別的權利的權利個人資料，包括基本資訊和識別資訊；
- 更新/更正不準確的個人資料的權利；
- 要求刪除您的個人資料的權利；
- 要求取消您的帳戶的權利；和
- 撤回同意以處理您的個人資料的權利（在這種處理基於同意的前提下，同意是處理的唯一允許依據）。如果您的同意撤回有效，我們將不再處理相應的個人資料。但是，您撤回同意的決定不會影響先前基於您的授權處理的個人資料。

countries and territories to process your information.

It is our policy to use only third party service providers that are bound to maintain appropriate levels of security and confidentiality and process personal information only as instructed by PwC. This may include confidentiality agreements with parties that we commission to handle personal information, requiring them to process personal information in accordance with our requirements, this Privacy Statement and any other relevant confidentiality and security measures.

For personal information collected from European Economic Area only:

Where we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient located in a country or region which provides an adequate level of protection for your personal information; and/or
- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.

18. For how long do you keep my personal data?

We only keep personal data (i) for the period of time needed to investigate your report or (ii) as otherwise necessary in connection with disciplinary proceedings, legal proceedings (including appeals), or other investigation or inquiry, or in order to establish, exercise or defend our legal rights.

If we determine that a report is unsubstantiated, we will securely delete the personal data associated with the unsubstantiated report as soon as practicable following this determination and in accordance with applicable law.

如果您是歐洲經濟區的個人，並且 GDPR 適用於羅兵咸永道提供相關的羅兵咸永道服務，則您可能有權獲得其他權利。有關此的更多資訊，請參照下面第 21 點。

您也可以通過將請求發送到 ethics@hk.pwc.com 來隨時停用在 Ethics Helpline 網站上創建的帳戶。我們將在適用法律規定的時間內答覆您的請求。

20. 兒童

羅兵咸永道德諮詢熱線不面向、並且不應該被 18 歲以下的任何人使用，我們不會有意收集或存儲有關兒童的個人資訊。

在收集中國大陸 14 歲以下兒童（即未成年人）的個人資訊的情況下，我們只有在未成年人的父母或監護人明確同意的情況下，才會使用或公開披露這些資訊。

21. 問題和行使合法權利的聯絡點

您可以：

- 如果您希望對您的個人資料行使合法權利，請提交[請求](#)；和/或
- 如果您對羅兵咸永道處理您的個人資料有疑問，請提交[查詢](#)。

在我們根據適用法律規定的時間範圍內核實您的身份後，我們將回復您的請求。

22. 對本隱私權聲明的更改

我們可能需要不時更新本隱私權聲明，以遵守適用的法律法規或其他合法目的。我們也可能會另行通知您關於有關更改。根據適用法律的要求，在征得您的明確同意後，新的修改後的隱私權聲明將從該修訂日期開始適用。因此，我們建議您定期查看此隱私權聲明，以瞭解我們如何保護您的資訊。

19. What are my rights in connection with my personal data?

- Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws :Right to enquiry and request for copy of certain categories of personal data, including basic information and identification information;
- Right to update/correct your personal data which is inaccurate;
- Right to request deletion of your personal data;
- Right to request cancelation of your account; and
- Right to withdraw consent to processing your personal information (to the extent such processing is based on consent and consent is the only permissible basis for processing). Should your consent withdrawal be effective, we will no longer process the corresponding personal information. However, your decision to withdraw your consent will not affect the processing of personal information previously based on your authorization.

If you are an individual based in the EEA and GDPR is applicable to PwC in providing the PwC Services in question, you may be entitled to additional rights. For additional information on this, please use the Contact points feature in point 21 below.

You may also request that the account you have created on the Ethics Helpline site be deactivated at any time by sending your request to ethics@hk.pwc.com. We will respond to your request within the time required under applicable law.

20. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years, and we do not knowingly collect or store personal information about children.

In the case of collecting personal information of a child in Mainland China under the age of 14 (i.e. a minor), we will only use or publicly disclose such information if we

have obtained explicit consent of the minor's parent or guardian.

21. Contact points for questions and exercising legal rights

You can:

- submit a [request](#) if you wish to exercise a legal right in relation to your personal data; and/or
- submit an [enquiry](#) if you have a question about PwC's handling of your personal data.

We will respond to your request after we have verified your identity within such time frame as prescribed under applicable law.

22. Changes to this privacy statement

We may need to update this privacy statement from time to time to comply with applicable law and regulations or other legitimate purposes. We may also separately advise you about the change. Subject to obtaining your explicit consent as may be required by applicable law, the new modified privacy statement will apply from that revision date. Therefore, we encourage you to review this privacy statement periodically to be informed about how we are protecting your information.



Hungary

PwC Ethics Helpline - Frequently Asked Questions and Privacy Information

Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline.

The FAQs and Privacy Information Document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data.

This document was last updated in April 2021. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date.

Key terms used in these FAQs

Who is responsible for the personal data I submit to PwC Ethics Helpline?

Who can use PwC Ethics Helpline?

How do I contact PwC Ethics Helpline?

What kinds of issues can I raise with PwC Ethics Helpline?

When should I use other reporting channels?

What if the information I provide turns out to be incorrect?

Can I make a report anonymously?

If I submit a report, is my identity protected?

What personal data do you collect and why?

Do not submit sensitive personal data unless it's necessary and relevant

Site usage data that is collected automatically

What personal data do you record if I ask a question about PwC policies or standards?

Must I provide personal data as a statutory or contractual requirement?

What legal justification do you rely on to process personal data?

For how long do you keep my personal data?

Automated decision making

What are my rights in connection with my personal data?

Which other parties could handle my personal data?

Transfers of Personal Data from the European Economic Area

Children

Contact points for questions and exercising legal rights

1. Key terms used in these FAQs

In these FAQs and Privacy Information, we refer to information about you or information that identifies you as “personal data” or “personal information.” We use the term “processing” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to PwC Ethics Helpline?

The data controller of personal data you provide to PwC Ethics Helpline is PricewaterhouseCoopers Hungary Ltd., PricewaterhouseCoopers Auditing Ltd. and Réti, Várszegi & Partners Law Firm PwC Legal as joint data controllers, the Hungarian firms of the PwC global network. The Hungarian firms will investigate complaints under its responsibilities if the incident occurred in Hungary or if it is directly connected with the matter you have raised. As “data controller”, the Hungarian firms have primary responsibility for ensuring that the handling of your personal data complies with relevant data protection laws. In this document, “we,” “us” and “PwC” means the Hungarian



firms of the PwC global network that is responsible for addressing the matter raised and that is the data controller of your personal information.

3. Who can use PwC Ethics Helpline?

PwC Ethics Helpline can be used by anyone, including PwC personnel (eg PwC partners, directors, managers, employees, independent contractors, and contingent workers), external stakeholders, such as business partners, clients, suppliers, and anyone else who has interacted with PwC or has an interest in our activities. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of PwC as further specified below.

4. How do I contact PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone ([link](#)) and by Web ([link](#)).

PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24-hour access. NAVEX specialists will receive reports submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC's Global Code of Conduct; or (3) unethical conduct

Asking a question about any PwC policy, standard, or PwC's Global Code of Conduct.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don't feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue.

Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

We encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique. Note that, for the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?



Your identity will be treated with the highest levels of confidentiality and will only be shared with people who need access to this to investigate the report or who are part of legal proceedings.

We will not disclose your identity to the alleged wrongdoer. Please note that the exceptional situation where we may be required to do this is if you acted maliciously or deliberately abused the process, the accused raises a claim, and we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary, as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data unless it's necessary and relevant

We do not require submission of sensitive personal data through PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will promptly delete any sensitive personal data that is not necessary to investigate a concern.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third-party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

15. What legal justification do we rely on to process personal data?

We rely on our legitimate interests to process your personal data in connection with PwC Ethics Helpline. Please note that where we rely on our legitimate interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests.

In connection with PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. To the extent we need to do this, the condition for such processing, which will vary according to the specific matter under investigation, will be one of the categories below:

- that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or
- that the processing is necessary for the establishment, exercise or defence of legal claims, or
- that the processing is necessary for reasons of substantial public interest.

16. For how long do you keep my personal data?

We retain the personal data processed by us for as long as is considered necessary for the purpose for which it was collected. If, based on the submitted report, no further steps are required, the data contained in the report will be retained for 60 days after the closure of the investigation. If, based on the submitted report, legal proceedings are initiated, the data contained in the report will be retained until the final and binding end of said proceedings.

17. Automated decision making

Your personal data will not be used for automated decision-making, including profiling, which produces legal effects concerning you or similarly significantly affects you.

18. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed.
- You may be able to request deletion or erasure of your personal data in the following cases:
- the personal data is no longer necessary in relation to the purposes for which it was collected and processed;
- our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds;
- your personal data has been unlawfully processed; or
- your personal data must be erased to comply with a legal obligation to which we are subject.

- You may be able to restrict personal data processing in the following cases:
- for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data;
- your personal data have been unlawfully processed and you request restriction of processing instead of deletion;
- your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or
- for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us.
- You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us.

You may have the right to lodge complaints about personal data handling with your local data protection regulator. For further information on your rights and how to complain to your local data protection regulator, please refer to the following website: <https://www.naih.hu/>.

19. Which other parties could handle my personal data?

a. Other PwC Member Firms

We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report.

b. Third Party Providers

We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates.

Third parties support the PwC Network by providing and administering IT systems.

The third-party providers may use their own third-party subcontractors that have access to personal data (sub-processors).

It is our policy to use only third-party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.

c. Other recipients of personal data

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and
- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

20. Transfers of Personal Data from the European Economic Area

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries outside the European Economic Area (EEA). Recipient countries may not have laws that provide specific protection for personal data.

If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or

- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.

21. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

22. Contact points for questions and exercising legal rights

If you would like to exercise your legal rights or ask a question in relation to this privacy statement, please contact the Hungarian Data Protection team at: hu_dataprotection@pwc.com.



India

PwC Ethics Helpline Frequently Asked Questions and Privacy Information

Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline.

The FAQs and Privacy Information Document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data.

This document was last updated in May 2020. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date.

FAQs

- Key terms used in these FAQs
- Who is responsible for the personal data I submit to PwC Ethics Helpline?
- Who can use PwC Ethics Helpline?
- How do I contact PwC Ethics Helpline?
- What kinds of issues can I raise with PwC Ethics Helpline?
- When should I use other reporting channels?
- What if the information I provide turns out to be incorrect?
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- Children
- Contact points for questions and exercising legal rights

1. Key terms used in these FAQs

In these FAQs, we refer to information about you or information that identifies you as “**personal data**” or “**personal information**.” We use the term “**processing**” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to PwC Ethics Helpline?

The personal data you provide to PwC Ethics Helpline is processed by the PwC firm that is responsible for addressing or investigating the matter you have raised. This is usually the PwC firm where the incident took place or that is directly connected with the matter you have raised. Such PwC firm handling your personal data has the primary responsibility for ensuring that the handling of your personal data complies with the relevant data protection laws.

For a list of active client facing entities within the PwC network and countries and regions in which PwC member firms operate, see the links provided at the beginning of this PDF document.



In this document, “we,” “us” and “PwC” means the firm that is responsible for addressing the matter raised and that is the data controller of your personal information.

3. Who can use PwC Ethics Helpline?

PwC Ethics Helpline can be used by PwC workers (including PwC partners, directors, managers, employees, independent contractors, and contingent workers) and external stakeholders, such as business partners, clients, suppliers, and anyone who has interacted with PwC. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of the PwC Network as further specified below.

4. How do I contact PwC Ethics Helpline

There are two ways to contact PwC Ethics Helpline: by telephone and by Web.

PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24-hour access. NAVEX specialists will receive reports submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC’s Global Code of Conduct; or (3) unethical conduct.

Asking a question about any PwC policy, standard, or PwC’s Global Code of Conduct.

Examples of matters that can be reported under this helpline are matters such as financial, accounting, auditing, and bribery. However, these are just examples and you may report any **conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC’s Global Code of Conduct; or (3) unethical conduct.**

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don’t feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue.

Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

We encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could

happen, for example, if the case is particularly unique. Note that, for the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

Your identity will be treated with the highest levels of confidentiality and will only be shared with people who need access to this to investigate the report or who are part of legal proceedings.

We will not disclose your identity to the alleged wrongdoer. Please note that the exceptional situation where we may be required to do this is if you acted maliciously or deliberately abused the process, the accused raises a claim, and we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary, as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data unless it's necessary and relevant

We do not require submission of sensitive personal data through PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will promptly delete any sensitive personal data that is not necessary to investigate a concern.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third-party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.



We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

15. What legal justification do you rely on to process personal data?

We rely on our legitimate interests to process your personal data in connection with PwC Ethics Helpline. Please note that where we rely on our legitimate interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests.

In connection with PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. To the extent we need to do this, the legal basis for such processing is that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or that the processing is necessary for the establishment, exercise or defence of legal claims.

16. For how long do you keep my personal data?

We only keep personal data (i) for the period of time needed to investigate your report or (ii) as otherwise necessary in connection with disciplinary proceedings, legal proceedings (including appeals), or other investigation or inquiry.

If we determine that a report is unsubstantiated, we will securely delete the personal data associated with the unsubstantiated report as soon as practicable following this determination and in accordance with applicable law.

17. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed.
- You may be able to request deletion or erasure of your personal data in the following cases:

- ☐ the personal data is no longer necessary in relation to the purposes for which it was collected and processed;
 - ☐ our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds;
 - ☐ your personal data has been unlawfully processed; or
 - ☐ your personal data must be erased to comply with a legal obligation to which we are subject.
- You may be able to restrict personal data processing in the following cases:
 - ☐ for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data;
 - ☐ your personal data have been unlawfully processed and you request restriction of processing instead of deletion;
 - ☐ your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or
 - ☐ for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us.
 - You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us.

You may have the right to lodge complaints about personal data handling with your local data protection regulator.

18. Which other parties could handle my personal data?

a. Other PwC Member Firms

We may share personal data with other PwC firms in the Network (each of which is a separate and distinct legal entity), but only if strictly necessary in connection with investigating a report.

b. Third Party Providers

We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems.

The third-party providers may use their own third-party subcontractors that have access to personal data (sub-processors).

It is our policy to use only third-party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.

c. Other recipients of personal data

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and

- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

19. Transfers of Personal Data

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. Recipient countries may not have laws that provide specific protection for personal data.

If we collect your personal data and transfer outside the country where you are located then it will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or
- under an agreement which satisfies PwC requirements for the transfer of personal data.

20. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

21. Contact points for questions and exercising legal rights

You can:

- submit a [request](#) if you wish to exercise a legal right in relation to your personal data; and/or
- submit an [enquiry](#) if you have a question about PwC's handling of your personal data.

Indonesia

PwC Ethics Helpline - Frequently Asked Questions and Privacy Information	PwC Ethics Helpline - Pertanyaan yang Sering Diajukan dan Informasi Privasi
Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline. The FAQs and Privacy Information Document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data. This document was last updated in March 2021. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date.	Anda dapat memahami FAQ terlebih dulu sebelum secara sukarela membuat laporan ke PwC Ethics Helpline. FAQ dan Dokumen Informasi Privasi menjelaskan hal-hal apa saja yang dapat dilaporkan ke PwC Ethics Helpline, bagaimana data pribadi yang dikirimkan ke Saluran Bantuan ditangani dan dilindungi, dan hak-hak yang Anda miliki terkait dengan data pribadi Anda. Dokumen ini terakhir diperbarui pada bulan March 2021. Kami mungkin memperbarui dokumen ini di masa mendatang. Jika kami melakukan ini, kami akan mengubah tanggal terakhir diperbarui pada halaman ini. Dokumen yang diubah berlaku sejak tanggal terakhir diperbarui.
FAQs • Key terms used in these FAQs • Who is responsible for the personal data I submit to PwC Ethics Helpline? • Who can use PwC Ethics Helpline? • How do I contact PwC Ethics Helpline? • What kinds of issues can I raise with PwC Ethics Helpline? • When should I use other reporting channels? • What if the information I provide turns out to be incorrect? • Can I make a report anonymously? • If I submit a report, is my identity protected? • What personal data do you collect and why? • Do not submit sensitive personal data unless it's necessary and relevant • Site usage data that is collected automatically • What personal data do you record if I ask a question about PwC policies or standards?	Pertanyaan yang Sering Diajukan (FAQ) • Istilah-istilah penting yang digunakan dalam FAQ ini • Siapa yang bertanggung jawab atas data pribadi yang saya serahkan ke PwC Ethics Helpline? • Siapa saja yang dapat menggunakan PwC Ethics Helpline? • Bagaimana saya menghubungi PwC Ethics Helpline? • Permasalahan apa saja yang dapat saya sampaikan ke PwC Ethics Helpline? • Kapan saya harus menggunakan saluran pelaporan lainnya? • Bagaimana jika informasi yang saya berikan ternyata keliru? • Dapatkah saya membuat laporan secara anonim? • Jika saya menyampaikan laporan, apakah identitas saya dilindungi? • Data pribadi apa yang Anda kumpulkan dan mengapa? • Jangan berikan data pribadi yang sensitif kecuali perlu dan relevan • Data penggunaan situs yang dikumpulkan secara otomatis • Data pribadi apa yang Anda rekam jika saya menanyakan tentang kebijakan atau standar PwC?

• Must I provide personal data as a statutory or contractual requirement? • What legal justification do you rely on to process personal data? • For how long do you keep my personal data? • What are my rights in connection with my personal data? • Which other parties could handle my personal data? • Transfers of Personal Data from the European Economic Area • Children • Contact points for questions and exercising legal rights 1. Key terms used in these FAQs In these FAQs, we refer to information about you or information that identifies you as “personal data” or “personal information.” We use the term “processing” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction. 2. Who is responsible for the personal data I submit to PwC Ethics Helpline? The data controller of personal data you provide to PwC Ethics Helpline is the PwC firm that is responsible for addressing or investigating the matter you have raised. This is usually the PwC firm where the incident took place or that is directly connected with the matter you have raised. A “data controller” has primary responsibility for ensuring that the handling of your personal data complies with data protection laws. For a list of active client facing entities within the PwC network and countries and regions in which PwC member firms operate, see the links provided at the beginning of this PDF document. In this document, “we,” “us” and “PwC” means the PwC firm that is responsible for addressing the matter raised and that is the data controller of your personal information. 3. Who can use PwC Ethics Helpline? PwC Ethics Helpline can be used by PwC workers (including PwC partners, directors, managers, employees,	• Haruskah saya memberikan data pribadi untuk memenuhi persyaratan peraturan atau kontrak? • Justifikasi hukum apa yang Anda andalkan untuk memproses data pribadi? • Berapa lama Anda menyimpan data pribadi saya? • Hak-hak apa yang saya miliki sehubungan dengan data pribadi saya? • Pihak-pihak lain mana yang dapat menangani data pribadi saya? • Transfer Data Pribadi dari Wilayah Ekonomi Eropa • Anak-anak • Titik kontak untuk pertanyaan dan penggunaan hak-hak hukum 1. Istilah-istilah penting yang digunakan dalam FAQ ini Dalam FAQ ini, kami mengacu pada informasi tentang Anda atau informasi yang mengidentifikasi Anda sebagai “data pribadi” atau “informasi pribadi.” Kami menggunakan istilah “pemrosesan” untuk secara kolektif mendeskripsikan tindakan atau operasi apa pun yang melibatkan data pribadi, termasuk pengumpulan, penyimpanan, penataan, analisis, peninjauan, pengalihan, dan penghancurannya. 2. Siapa yang bertanggung jawab untuk data pribadi yang saya serahkan ke PwC Ethics Helpline? Pengendali data dari data pribadi yang Anda berikan ke PwC Ethics Helpline adalah perusahaan PwC yang bertanggung jawab untuk menangani atau menyelidiki masalah yang Anda sampaikan. Biasanya ini adalah perusahaan PwC tempat insiden terjadi atau yang terkait langsung dengan masalah yang Anda sampaikan. Seorang “pengendali data” memiliki tanggung jawab utama untuk memastikan agar penanganan data pribadi Anda telah sesuai dengan undang-undang perlindungan data. Untuk daftar entitas aktif yang menghadapi klien dalam jaringan PwC dan negara serta wilayah tempat perusahaan anggota PwC beroperasi, lihat tautan yang disediakan di awal dokumen PDF ini. Dalam dokumen ini, “kami,” dan “PwC” adalah perusahaan PwC yang bertanggung jawab untuk menangani masalah yang disampaikan dan merupakan pengendali data dari informasi pribadi Anda. 3. Siapa saja yang dapat menggunakan PwC Ethics Helpline? PwC Ethics Helpline dapat digunakan oleh staf PwC (termasuk partner, direktur, manajer, karyawan,

independent contractors, and contingent workers) and external stakeholders, such as business partners, clients, suppliers, and anyone who has interacted with PwC. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of the PwC Network as further specified below.

4. How do I contact PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone and by Web.

PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24-hour access. NAVEX specialists will receive reports submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC's Global Code of Conduct; or (3) unethical conduct.

Asking a question about any PwC policy, standard, or PwC's Global Code of Conduct.

In certain countries, PwC may only accept reports relating to certain matters, such as financial, accounting, auditing, and bribery matters. If your concern pertains to a matter that under applicable legislation can't be reported to PwC Ethics Helpline, the report will not be dealt with by PwC Ethics Helpline and you will be advised to report the matter directly to your local manager, partner, ethics team, or HC representative, as appropriate.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don't feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should

kontraktor independen, dan tenaga sementara di PwC) dan pemangku kepentingan eksternal, seperti mitra bisnis, klien, pemasok, dan siapa saja yang pernah berinteraksi dengan PwC. Orang-orang ini dapat secara sukarela menghubungi PwC Ethics Helpline untuk mengajukan pertanyaan atau melaporkan masalah kepatuhan yang berkaitan dengan bisnis Jaringan PwC sebagaimana ditentukan lebih lanjut di bawah ini.

4. Bagaimana saya menghubungi PwC Ethics Helpline?

Ada dua cara untuk menghubungi PwC Ethics Helpline: melalui telepon dan melalui Web.

PwC telah mengontrak pihak ketiga independen, NAVEX, untuk mengelola Saluran Bantuan (*Helpline*). Alat ini menyediakan akses 24 jam. Tenaga spesialis NAVEX akan menerima laporan yang dikirimkan melalui situs web atau melalui telepon dan akan mengarahkan laporan kepada perwakilan PwC yang sesuai untuk ditinjau.

5. Permasalahan apa saja yang dapat saya sampaikan ke PwC Ethics Helpline?

PwC Ethics Helpline adalah untuk:

Melaporkan setiap perilaku yang Anda yakini merupakan pelanggaran serius: (1) pelanggaran hukum atau peraturan; (2) pelanggaran kebijakan PwC, standar atau Pedoman Perilaku Global PwC; atau (3) perilaku tidak etis.

Mengajukan pertanyaan tentang kebijakan PwC, standar, atau Pedoman Perilaku Global PwC apa pun.

Di negara tertentu, PwC hanya dapat menerima laporan yang berkaitan dengan hal-hal tertentu, seperti masalah keuangan, akuntansi, audit, dan penyusunan. Jika kekhawatiran Anda terkait dengan masalah yang menurut undang-undang yang berlaku tidak dapat dilaporkan ke PwC Ethics Helpline, laporan tersebut tidak akan ditangani oleh PwC Ethics Helpline dan Anda akan disarankan untuk melaporkan masalah tersebut langsung kepada manajer lokal, partner, tim etika, atau perwakilan HC, sebagaimana sesuai.

6. Kapan saya harus menggunakan saluran pelaporan lainnya?

Pertimbangkan apakah Anda dapat menyampaikan masalah ini secara efektif kepada seseorang secara langsung di PwC melalui saluran yang ada. Jika Anda merasa tidak nyaman melakukan ini, atau tidak tahu harus menghubungi siapa, gunakan PwC Ethics Helpline.

7. Bagaimana jika informasi yang saya berikan ternyata keliru?

Sadarilah bahwa informasi yang Anda sampaikan dapat mengakibatkan keputusan yang memengaruhi orang

submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue.

Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

We encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique. Note that, for the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

Your identity will be treated with the highest levels of confidentiality and will only be shared with people who need access to this to investigate the report or who are part of legal proceedings.

We will not disclose your identity to the alleged wrongdoer. Please note that the exceptional situation where we may be required to do this is if you acted maliciously or deliberately abused the process, the accused raises a claim, and we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

lain. Oleh karena itu, Anda harus menyampaikan informasi yang Anda yakini benar. Dalam situasi apa pun, tidak akan ada pembalasan terhadap siapa pun yang melapor ke PwC Ethics Helpline dengan itikad baik meskipun informasi yang disampaikan ternyata tidak benar di kemudian hari.

Bertindak dengan niat jahat atau melecehkan PwC Ethics Helpline tidak akan pernah ditoleransi dan dapat mengakibatkan tindakan disipliner hingga dan termasuk pemutusan hubungan kerja dalam kasus yang sesuai.

8. Dapatkah saya membuat laporan secara anonim?

Kami mendorong Anda untuk mengidentifikasi diri Anda saat membuat laporan karena hal itu akan membantu kami dalam menyelidiki laporan tersebut dan melindungi Anda dalam jangka panjang. Identitas Anda dan informasi yang Anda berikan akan diperlakukan dengan tingkat kerahasiaan tertinggi dan diungkapkan secara ketat berdasarkan kebutuhan untuk mengetahui.

Jika Anda membuat laporan secara anonim, kami akan meninjaunya. Kami tidak dapat menjamin anonimitas yang berkelanjutan karena sifat masalah dapat, tanpa kesalahan di pihak kami, kemudian secara alami mengungkap identitas orang yang terlibat. Hal ini bisa terjadi, misalnya, jika kasusnya unik. Harap diperhatikan bahwa, untuk sebagian besar laporan yang dikirimkan secara anonim, kami tidak dapat menguraikan identitas pelapor.

Pada akhirnya, kami meminta Anda memberikan informasi sedetail yang Anda yakini diperlukan untuk mengizinkan kami menyelidiki masalah yang dilaporkan.

9. Jika saya menyampaikan laporan, apakah identitas saya dilindungi?

Identitas Anda akan diperlakukan dengan tingkat kerahasiaan tertinggi dan hanya akan dibagikan dengan orang-orang yang memerlukan akses ke informasi ini untuk menyelidiki laporan atau yang merupakan bagian dari proses hukum.

Kami tidak akan mengungkapkan identitas Anda kepada tersangka pelaku kesalahan. Harap perhatikan bahwa situasi luar biasa di mana kami mungkin diminta untuk melakukan ini adalah jika Anda bertindak dengan sengaja atau sengaja menyalahgunakan proses tersebut, terdakwa mengajukan gugatan, dan kami harus mengungkapkan identitas Anda menurut undang-undang.

10. Data pribadi apa yang Anda kumpulkan dan mengapa?

Kami mengumpulkan data pribadi yang Anda berikan ketika menyusun laporan.

This may be: • your name and relationship to PwC; • identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and • identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern. We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations. We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary, as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities). 11. Do not submit sensitive personal data unless it's necessary and relevant We do not require submission of sensitive personal data through PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will promptly delete any sensitive personal data that is not necessary to investigate a concern. 12. Site usage data that is collected automatically PwC Ethics Helpline, provided by our third-party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.	Data ini mungkin adalah: • nama Anda dan hubungan Anda dengan PwC; • detail identifikasi, fungsi, detail kontak, perilaku, dan data pribadi lainnya dari orang-orang yang terlibat dalam masalah yang dilaporkan; dan • detail identifikasi, fungsi, detail kontak, dan data pribadi lainnya dari orang-orang yang memiliki pengetahuan tentang masalah yang dilaporkan. Kami juga dapat mengumpulkan data pribadi tentang Anda secara tidak langsung. Data ini dapat diberikan oleh pelapor, <i>supervisor</i>, peserta kasus, dan pihak-pihak berwenang lainnya yang terlibat dalam investigasi. Kami menggunakan data pribadi hanya jika diperlukan untuk melakukan dan menyimpulkan penyelidikan atas masalah yang dilaporkan. Kami juga dapat menggunakan data pribadi jika perlu, sebagai bagian dari proses hukum terkait dan untuk mematuhi kewajiban hukum kami (kami mungkin diwajibkan oleh hukum untuk melaporkan hal-hal tertentu kepada otoritas eksternal yang sesuai). 11. Jangan berikan data pribadi yang sensitif kecuali perlu dan relevan Kami tidak mengharuskan penyampaian data pribadi yang sensitif melalui PwC Ethics Helpline. Contohnya adalah ras atau suku, agama atau keyakinan lain, pendapat politik, catatan kriminal, kesehatan fisik atau mental, keanggotaan serikat buruh, data genetik atau biometrik (apabila digunakan untuk mengidentifikasi seseorang secara unik), dan kehidupan atau orientasi seksual. Namun, kami mungkin menerima data pribadi yang sensitif karena Anda memberikannya secara sukarela sebagai bagian dari laporan. Kami hanya menggunakan data pribadi seperlunya untuk menyelidiki laporan dan kami akan segera menghapus data pribadi sensitif apa pun yang tidak diperlukan untuk menyelidiki masalah. 12. Data penggunaan situs yang dikumpulkan secara otomatis PwC Ethics Helpline, yang disediakan oleh penyedia pihak ketiga kami, NAVEX, secara otomatis mengumpulkan <i>data log</i> tertentu tentang kunjungan ke situs web. Ini termasuk alamat Protokol Internet, jenis <i>browser</i>, bahasa <i>browser</i>, dan tanggal dan waktu permintaan Anda. <i>Data log</i> ini digunakan untuk meningkatkan pengoperasian PwC Ethics Helpline dan tidak terikat dengan Anda secara pribadi. Untuk informasi lebih lanjut, lihat pernyataan privasi NAVEX di bagian bawah beranda halaman PwC Ethics Helpline.

13. What personal data do you record if I ask a question about PwC policies or standards? You can contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct. We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document. 14. Must I provide personal data as a statutory or contractual requirement? Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory. 15. What legal justification do you rely on to process personal data? The data protection laws of some jurisdictions require that we set out in this document our justification, based on law, for collecting and processing your personal data. In such cases, we rely on one or more of the following processing conditions: 1. You verify the personal data and consent to us the collection and use of your personal data provided by you, and/or by others for the purposes described in this document. 2. To the extent permissible by law, we rely on our legitimate interests to process your personal data in connection with PwC Ethics Helpline. Please note that where we rely on our legitimate interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests. In connection with PwC Ethics Helpline, these legitimate interests are:	13. Data pribadi apa yang Anda rekam jika saya menanyakan tentang kebijakan atau standar PwC? Kami menggunakan data pribadi (biasanya nama, jabatan, dan alamat <i>email</i>) yang diperlukan untuk berhubungan dengan Anda sehingga kami dapat menjawab pertanyaan Anda. Kami tidak menyimpan catatan yang menghubungkan pertanyaan yang diajukan ke individu tertentu. Pengecualian untuk hal ini adalah jika masalah tersebut menyangkut dugaan pelanggaran terkait bisnis Jaringan PwC, yang akan ditangani seperti yang dijelaskan di bagian lain dokumen ini. 14. Haruskah saya memberikan data pribadi untuk memenuhi persyaratan peraturan atau kontrak? Memberikan data pribadi kepada PwC Ethics Helpline sifatnya sukarela dan tidak ada persyaratan peraturan atau kontrak untuk memberikan data pribadi. Menghubungi atau melapor kepada PwC Ethics Helpline tidak bersifat wajib. 15. Justifikasi hukum apa yang Anda andalkan untuk memproses data pribadi? Undang-undang perlindungan data di beberapa yurisdiksi mengharuskan kami menetapkan dalam dokumen ini pembenaran kami, berdasarkan hukum, untuk mengumpulkan dan memproses data pribadi Anda. Dalam kasus seperti itu, kami mengandalkan satu atau beberapa kondisi pemrosesan berikut: 1. Anda memverifikasi data pribadi dan mengizinkan kami untuk mengumpulkan dan menggunakan data pribadi Anda yang diberikan oleh Anda dan/atau oleh orang lain untuk tujuan-tujuan yang dideskripsikan dalam dokumen ini. 2. Sepanjang diizinkan oleh hukum, kami mengandalkan kepentingan sah kami untuk memproses data pribadi Anda sehubungan dengan PwC Ethics Helpline. Harap perhatikan bahwa saat kami mengandalkan kepentingan sah kami untuk memproses data pribadi Anda, kami telah mengevaluasi bahwa kepentingan dan hak dasar Anda tidak mengesampingkan kepentingan sah kami. Sehubungan dengan PwC Ethics Helpline, kepentingan yang sah ini adalah:

• our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and • our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards. We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. To the extent we need to do this, the legal basis for such processing is that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or that the processing is necessary for the establishment, exercise or defence of legal claims.	• kepentingan sah kami dalam memungkinkan orang untuk mengajukan pertanyaan dan melaporkan dugaan pelanggaran serius kepada kami secara rahasia; dan • kepentingan sah kami dalam mengidentifikasi, mencegah dan menangani pelanggaran hukum, Pedoman Perilaku kami, dan standar profesional kami. Kami tidak bermaksud untuk memproses data pribadi yang sensitif sehubungan dengan PwC Ethics Helpline. Sejauh kami perlu melakukan hal ini, dasar hukum untuk pemrosesan tersebut adalah bahwa hal itu diperlukan untuk tujuan melaksanakan kewajiban dan melaksanakan hak-hak khusus PwC di bidang ketenagakerjaan, jaminan sosial dan undang-undang perlindungan sosial, atau bahwa pemrosesan diperlukan untuk penetapan, pelaksanaan atau pembelaan gugatan hukum.
16. For how long do you keep my personal data? We only keep personal data (i) for the period of time needed to investigate your report, or (ii) as otherwise necessary in connection with disciplinary proceedings, legal proceedings (including appeals), or other investigation or inquiry, or (iii) in accordance with PwC's retention policy which is in line with the applicable law. If we determine that a report is unsubstantiated, we will securely delete the personal data associated with the unsubstantiated report as soon as practicable following this determination and in accordance with applicable law.	16. Berapa lama Anda menyimpan data pribadi saya? Kami hanya menyimpan data pribadi (i) selama jangka waktu yang diperlukan untuk menyelidiki laporan Anda, atau (ii) sebagaimana diperlukan sehubungan dengan proses disipliner, proses hukum (termasuk banding), atau penyelidikan atau penyidikan lainnya, atau (iii) sesuai dengan kebijakan penyimpanan PwC yang sesuai dengan hukum yang berlaku. Jika kami menetapkan bahwa sebuah laporan tidak berdasar, kami akan secara aman menghapus data pribadi yang terkait dengan laporan tidak berdasar tersebut secepat mungkin setelah penetapan ini dan sesuai dengan hukum yang berlaku.
17. What are my rights in connection with my personal data? Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern. You may be able to exercise the legal rights listed below. • You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.	17. Hak-hak apa yang saya miliki sehubungan dengan data pribadi saya? Baik Anda membuat laporan atau menjadi subjek laporan, jika kami menyimpan atau memproses data pribadi Anda, Anda mungkin memiliki hak-hak berikut, sebagaimana diizinkan oleh undang-undang perlindungan data yang berlaku. Kami dapat menunda atau menolak permintaan jika kami yakin pemberian akses akan membahayakan kerahasiaan atau memengaruhi kemampuan kami untuk menyelidiki masalah yang dilaporkan. Anda mungkin dapat menggunakan hak-hak hukum yang disebutkan di bawah ini. • Anda mungkin dapat memperoleh konfirmasi apakah kami memproses data pribadi Anda, mengakses salinan data pribadi Anda, dan mendapatkan informasi tertentu lainnya,

- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed. - You may be able to request deletion or erasure of your personal data in the following cases: - the personal data is no longer necessary in relation to the purposes for which it was collected and processed; - our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds; - your personal data has been unlawfully processed; or - your personal data must be erased to comply with a legal obligation to which we are subject. - You may be able to restrict personal data processing in the following cases: - for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data; - your personal data have been unlawfully processed and you request restriction of processing instead of deletion; - your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or - for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us.	termasuk mengapa kami memprosesnya dan siapa saja yang menerima data pribadi. - Anda mungkin dapat meminta perbaikan data pribadi jika tidak akurat, dan meminta agar data pribadi yang tidak lengkap dilengkapi. - Anda mungkin dapat meminta penghapusan data pribadi Anda dalam kasus-kasus berikut: - data pribadi tidak lagi diperlukan sehubungan dengan tujuan pengumpulan dan pemrosesannya; - dasar hukum pemrosesan kami adalah bahwa pemrosesan diperlukan untuk kepentingan sah yang kami upayakan, Anda keberatan dengan pemrosesan tersebut dan kami tidak memiliki alasan yang sah; - data pribadi Anda telah diproses secara tidak sah; atau - data pribadi Anda harus dihapus untuk mematuhi kewajiban hukum yang berlaku atas kami. - Anda mungkin dapat membatasi pemrosesan data pribadi dalam kasus-kasus berikut: - selama suatu jangka waktu yang memungkinkan kami untuk memverifikasi keakuratan data pribadi di mana Anda membantah keakuratan data pribadi tersebut; - data pribadi Anda telah diproses secara tidak sah dan Anda meminta pembatasan pemrosesan alih-alih penghapusan; - data pribadi Anda tidak lagi diperlukan sehubungan dengan tujuan pengumpulan dan pemrosesannya, tetapi data pribadi Anda diperlukan untuk menetapkan, melaksanakan, atau membela gugatan hukum; atau - selama suatu jangka waktu yang memungkinkan kami untuk memverifikasi apakah alasan sah yang kami andalkan mengesampingkan kepentingan Anda di mana Anda keberatan untuk memprosesnya berdasarkan hal itu diperlukan untuk

- You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us. - You may have the right to lodge complaints about personal data handling with your local data protection regulator. 18. Which other parties could handle my personal data? a. Other PwC Member Firms We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report. b. Third Party Providers We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems. The third-party providers may use their own third-party subcontractors that have access to personal data (sub-processors). It is our policy to use only third-party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors. c. Other recipients of personal data We may also disclose personal data to: - professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and - law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.	mengejar kepentingan sah yang kami identifikasi. - Anda mungkin dapat menolak pemrosesan data pribadi Anda jika dasar hukum pemrosesan kami adalah bahwa pemrosesan tersebut diperlukan untuk kepentingan sah yang kami upayakan. - Anda mungkin berhak untuk mengajukan keluhan tentang penanganan data pribadi kepada regulator perlindungan data lokal Anda. 18. Pihak-pihak lain mana yang dapat menangani data pribadi saya? a. Perusahaan-perusahaan Anggota PwC lainnya Kami dapat membagikan data pribadi dengan perusahaan-perusahaan PwC lain di dalam Jaringan, namun hanya jika benar-benar diperlukan sehubungan dengan penyelidikan laporan. b. Penyedia Pihak Ketiga Kami dapat mengungkapkan data pribadi kepada kontraktor pihak ketiga, subkontraktor, dan/atau anak perusahaan dan afiliasinya. Pihak-pihak ketiga mendukung Jaringan PwC dengan menyediakan dan mengelola sistem TI. Penyedia pihak ketiga dapat menggunakan subkontraktor pihak ketiganya sendiri yang memiliki akses ke data pribadi (subpemroses). Merupakan kebijakan kami untuk hanya menggunakan penyedia pihak ketiga yang terikat untuk menjaga tingkat keamanan dan kerahasiaan yang sesuai, untuk memproses data pribadi hanya seperti yang diinstruksikan oleh PwC, dan untuk menetapkan kewajiban yang sama tersebut ke subpemrosesnya. c. Para penerima lainnya dari data pribadi Kami juga dapat mengungkapkan data pribadi kepada: - penasihat profesional, misalnya, firma hukum, sebagaimana diperlukan untuk menetapkan, melaksanakan, atau membela hak-hak hukum kami dan mendapatkan nasihat; dan - aparatur penegak hukum, otoritas pemerintah, dan badan pengatur, sebagaimana diwajibkan oleh dan sesuai dengan hukum yang berlaku.

19. Transfers of Personal Data from the European Economic Area If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries outside the European Economic Area (EEA). Recipient countries may not have laws that provide specific protection for personal data. If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only: • to a recipient in a location which provides an adequate level of protection for your personal data; and/or • under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission. 20. Children PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years. 21. Contact points for questions and exercising legal rights You can: • submit a request if you wish to exercise a legal right in relation to your personal data; and/or • submit an enquiry if you have a question about PwC's handling of your personal data.	19. Transfer Data Pribadi dari Wilayah Ekonomi Eropa Jika kami memproses data pribadi Anda, data pribadi Anda dapat dikirimkan ke luar negara tempat Anda berada, termasuk untuk penyimpanan. Ini termasuk negara-negara di luar Wilayah Ekonomi Eropa (<i>European Economic Area/EEA</i>). Negara penerima mungkin tidak memiliki undang-undang yang memberikan perlindungan khusus untuk data pribadi. Jika kami mengumpulkan data pribadi Anda dalam Wilayah Ekonomi Eropa, transfer ke luar Wilayah Ekonomi Eropa hanya akan: • dilakukan kepada penerima di sebuah lokasi yang memberikan tingkat perlindungan yang memadai untuk data pribadi Anda; dan/atau • berdasarkan perjanjian yang memenuhi persyaratan UE untuk transfer data pribadi kepada pemroses data atau pengendali data di luar EEA, seperti klausul kontrak standar yang disetujui oleh Komisi Eropa. 20. Anak-anak PwC Ethics Helpline tidak ditujukan kepada, dan tidak boleh digunakan oleh, siapa pun yang berusia di bawah 18 tahun. 21. Titik kontak untuk pertanyaan dan penggunaan hak-hak hukum Anda dapat: • menyampaikan permintaan jika Anda ingin menggunakan hak hukum terkait dengan data pribadi Anda; dan/atau • menyampaikan pertanyaan yang mungkin Anda miliki tentang cara PwC menangani data pribadi Anda.



Iraq

PwC Ethics Helpline - Frequently Asked Questions and Privacy Information

Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline.

The FAQs and Privacy Information Document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data.

This document was last updated in April 2021. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date.

Key terms used in these FAQs

Who is responsible for the personal data I submit to PwC Ethics Helpline?

Who can use PwC Ethics Helpline?

How do I contact PwC Ethics Helpline?

What kinds of issues can I raise with PwC Ethics Helpline?

When should I use other reporting channels?

What if the information I provide turns out to be incorrect?

Can I make a report anonymously?

If I submit a report, is my identity protected?

What personal data do you collect and why?

Do not submit sensitive personal data unless it's necessary and relevant

Site usage data that is collected automatically

What personal data do you record if I ask a question about PwC policies or standards?

Must I provide personal data as a statutory or contractual requirement?

What legal justification do you rely on to process personal data?

For how long do you keep my personal data?

What are my rights in connection with my personal data?

Which other parties could handle my personal data?

Transfers of Personal Data from the European Economic Area

Children

Contact points for questions and exercising legal rights

1. Key terms used in these FAQs

In these FAQs, we refer to information about you or information that identifies you as “**personal data**” or “**personal information**.” We use the term “**processing**” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to PwC Ethics Helpline?

The data controller of personal data you provide to PwC Ethics Helpline is the PwC firm that is responsible for addressing or investigating the matter you have raised. This is usually the PwC firm where the incident took place or that is directly connected with the matter you have raised. A “data controller” has primary responsibility for ensuring that the handling of your personal data complies with data protection laws.

For a list of active client facing entities within the PwC network and countries and regions in which PwC member firms operate, see the links provided at the beginning of this PDF document.



In this document, “we,” “us” and “PwC” means the PwC firm that is responsible for addressing the matter raised and that is the data controller of your personal information.

3. Who can use PwC Ethics Helpline?

PwC Ethics Helpline can be used by PwC workers (including PwC partners, directors, managers, employees, independent contractors, and contingent workers) and external stakeholders, such as business partners, clients, suppliers, and anyone who has interacted with PwC. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of the PwC Network as further specified below.

4. How do I contact PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone and by Web.

For details see: <https://www.pwc.com/ethicshelpline>

PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24-hour access. NAVEX specialists will receive reports submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC’s Global Code of Conduct; or (3) unethical conduct.	Asking a question about any PwC policy, standard, or PwC’s Global Code of Conduct.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don’t feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue.

Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

Yes you can. However, we would encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique.

For the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter. However, if total anonymity is requested, it is important to note that successful investigation and resolution of the matter may depend on the amount of information shared and ongoing interaction. There are limits on the firm's ability to investigate and resolve issues in circumstances in which the caller chooses to remain anonymous.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

If you decide to submit your report anonymously, please see point 8 above.

If you decide to submit your name when making a report, your identity will be treated with the highest levels of confidentiality and will only be shared with people on a strictly need-to-know basis either to investigate the report or if required by law. However, we cannot guarantee that the wrongdoer will not become aware of your identity as part of the investigation process, as the nature of the issue may, without direct disclosure by us, subsequently naturally reveal the identities of people involved. This could happen, for example but not limited to, if the case is particularly unique, and/or where we may be required to disclose your identity if you acted maliciously or deliberately abused the process, the accused raises a claim, or we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data unless it's necessary and relevant

We do not require submission of sensitive personal data through PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will delete any sensitive personal data that is not necessary to investigate a concern.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and

time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

15. What legal justification do you rely on to process personal data?

The data protection laws of some jurisdictions require that we set out in this document our justification, based on law, for collecting and processing your personal data.

We rely on our legitimate interests to process your personal data in connection with PwC Ethics Helpline. Please note that where we rely on our legitimate interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests.

In connection with PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. To the extent we need to do this, the legal basis for such processing is that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or that the processing is necessary for the establishment, exercise or defence of legal claims.

16. For how long do you keep my personal data?

We retain the personal data processed by us for as long as is considered necessary for the purpose for which it was collected. This will vary according to the law and regulation applicable to the territory in which the data controller is based. In the absence of specific legal or regulatory requirements, our baseline retention period for records and other documentary evidence created in the PwC Ethics Helpline is 10 years from the closure of an investigation.

17. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed.
- You may be able to request deletion or erasure of your personal data in the following cases:
 - ☐ the personal data is no longer necessary in relation to the purposes for which it was collected and processed;
 - ☐ our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds;
 - ☐ your personal data has been unlawfully processed; or
 - ☐ your personal data must be erased to comply with a legal obligation to which we are subject.
- You may be able to restrict personal data processing in the following cases:
 - ☐ for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data;
 - ☐ your personal data have been unlawfully processed and you request restriction of processing instead of deletion;
 - ☐ your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or
 - ☐ for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us.
- You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us.

You may have the right to lodge complaints about personal data handling with your local data protection regulator.

18. Which other parties could handle my personal data?

a. Other PwC Member Firms

We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report.

b. Third Party Providers

We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems.

The third-party providers may use their own third-party subcontractors that have access to personal data (sub-processors).

It is our policy to use only third-party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.

c. Other recipients of personal data

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and
- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

19. Transfers of Personal Data

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries who may not have laws that provide specific protection for personal data. We will carry out such transfers only where we have a lawful basis to do so, including to a recipient (i) who is in a country which provides an adequate level of protection for personal data; or (ii) under an agreement which covers the applicable requirements for the transfer of personal data.

If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or
- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.

20. Data residency

PwC Ethics helpline is a cloud-based tool which is running and hosted outside the Middle East. Therefore, do not share confidential data owned or related to government entities or private sector regulated entities in the Middle East.

21. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

22. Contact points for questions and exercising legal rights

If you would like to exercise your legal rights or ask a question in relation to this privacy statement, please contact the ME Data Protection team at: mer_me_data_protection_management@pwc.com

Alternatively, you can:

- [submit a request](#) if you wish to exercise a legal right in relation to your personal data; and/or
- submit an [enquiry](#) if you have a question about PwC's handling of your personal data.

Italy

PwC Ethics Helpline - Frequently Asked Questions and Privacy Information

Si prega di consultare la sezione sulle domande frequenti (FAQ) prima di fare una segnalazione alla Global Ethics Helpline di PwC (d'ora in poi "PwC Ethics Helpline"). Le Domande frequenti e il documento informativo sulla privacy spiegano quali segnalazioni possono essere fatte tramite la PwC Ethics Helpline, come vengono gestiti e protetti tutti i dati personali inviati alla PwC Ethics Helpline e i diritti che hai in relazione ai tuoi dati personali.

FAQs

- **Chi è titolare dei dati personali che invio alla PwC Ethics Helpline?**
- **Chi può utilizzare la PwC Ethics Helpline?**
- **Come posso contattare la PwC Ethics Helpline?**
- **Che tipo di segnalazioni posso effettuare attraverso la PwC Ethics Helpline?**
- **Quando devo usare altri canali di segnalazione?**
- **Cosa succede se le informazioni fornite sono errate?**
- **Posso fare una segnalazione in forma anonima?**
- **Se invio una segnalazione, la mia identità è protetta?**
- **Quali dati personali vengono raccolti e perché?**
- **Quali dati personali vengono registrati se faccio una domanda sulle policies o sugli standard PwC?**
- **Devo fornire i dati personali come requisito legale o contrattuale?**
- **Quali sono i provvedimenti normativi ai quali si fa riferimento per l'elaborazione dei dati personali?**
- **Per quanto tempo saranno conservati i miei dati personali?**
- **Quali sono i miei diritti in relazione al trattamento dei miei dati personali?**
- **Quali terze parti potrebbero trattare i miei dati personali o accedervi?**
- **Trasferimenti di dati personali all'estero, al di fuori dello Spazio economico europeo**
- **Minori**
- **Punti di contatto per domande ed esercizio dei diritti legali**

1. Termini chiave utilizzati in queste FAQ

In queste FAQ, ci riferiamo a informazioni sul segnalante o informazioni che lo identificano come "dati personali" o "informazioni personali". Usiamo il termine "trattamento" per descrivere collettivamente qualsiasi azione operazione relativa ai dati personali, ivi inclusi la raccolta, l'archiviazione, l'organizzazione, l'analisi, la revisione, il trasferimento e la distruzione.

2. Chi è titolare dei dati personali che invio alla PwC Ethics Helpline?

Il titolare del trattamento dei dati personali forniti alla PwC Ethics Helpline è la società PwC che ha la responsabilità di gestire e indagare sulla segnalazione. Di solito si tratta dell'azienda PwC in cui si è verificato l'incidente o che è direttamente connessa alla segnalazione. Un "titolare del trattamento dei dati" ha la responsabilità primaria di garantire che il trattamento dei dati personali sia conforme alle leggi sulla protezione dei dati. Per un elenco di entità attive rivolte al cliente all'interno della rete PwC e di paesi e regioni in cui operano le entità giuridiche del Network PwC, consultare i link forniti all'inizio di questo documento PDF. In questo documento, "noi" e "PwC" indica la società PwC che è responsabile della gestione della segnalazione e che è il titolare del trattamento dei dati personali dell'utente. Ogni entità giuridica titolare del trattamento ha concluso un accordo di contitolarità dei dati personali con la società Servizi Aziendali PwC ("SAPwC"), ai sensi dell'articolo 26

del Regolamento europeo n. 679/2016 ("GDPR"). Conseguentemente, dei dati in titolarità di un'entità italiana del Network PwC è al contempo titolare anche la SAPwC.

3. Chi può utilizzare la PwC Ethics Helpline?

La PwC Ethics Helpline può essere utilizzata dalle risorse di PwC (inclusi partner, dirigenti, quadri, impiegati, collaboratori indipendenti e lavoratori potenziali di PwC) e da terze parti esterne come partner commerciali, clienti, fornitori e chiunque abbia interagito con PwC. Queste persone possono contattare volontariamente la PwC Ethics Helpline per porre una domanda o segnalare una potenziale violazione relativa all'attività della rete PwC, come ulteriormente specificato di seguito.

4. Come posso contattare la PwC Ethics Helpline?

Esistono due modi per contattare la PwC Ethics Helpline: telefonicamente e via Web. PwC ha stipulato un contratto con una terza parte indipendente, NAVEX, per amministrare la PwC Ethics Helpline. Lo strumento fornisce un accesso 24 ore su 24. Gli specialisti di NAVEX riceveranno le segnalazioni inviate tramite il sito Web o telefonicamente e le indirizzeranno al team PwC incaricato della gestione, ovvero l'Ethics Team.

5. Che tipo di segnalazioni posso effettuare attraverso la PwC Ethics Helpline?

La PwC Ethics Helpline è prevista per:

- Segnalare qualsiasi comportamento che ritieni equivalga a una:
 - 1) violazione di leggi o regolamenti che non rientri nelle previsioni del D.Lgs. 24/2023 o in materia di anticiclaggio, ovvero violazioni basate su condotte per le quali non siano previsti canali di segnalazione dedicati;
 - 2) violazione di una policy, procedura, standard, Codice di Condotta o Codice di Comportamento di PwC;
 - 3) condotta non etica.
- Fare una domanda su qualsiasi policy, procedura, standard o Codice di Condotta o Codice di Comportamento di PwC.

In alcuni paesi, PwC può accettare solo segnalazioni relative a determinate questioni, quali questioni finanziarie, contabili, di revisione contabile e di corruzione. Se la tua segnalazione o domanda riguarda una questione che ai sensi della legislazione applicabile non può essere segnalata alla PwC Ethics Helpline, la segnalazione non verrà trattata e ti verrà indicato di segnalare la questione attraverso i diversi canali messi a disposizione da PwC.

6. Quando devo usare altri canali di segnalazione?

Il Network PwC in Italia ha adottato tre diversi canali, attraverso cui le segnalazioni vengono gestite separatamente, sintetizzati come di seguito:

- la **PwC Ethics Helpline** per le segnalazioni relative a comportamenti professionali o relazionali che siano identificati dal Segnalante come una violazione della legge o della normativa, di una policy PwC, di una procedura, del Codice di Condotta o del Codice di Comportamento, e per tutte quelle segnalazioni riguardanti violazioni non rientranti nel perimetro definito dal D.Lgs. n. 24/2023, o nel perimetro dell'anticiclaggio.
- il **Canale di segnalazione Whistleblowing** esclusivamente per le segnalazioni degli illeciti come definiti e disciplinati ai sensi del citato D.Lgs. n. 24/2023;
- il **Canale di segnalazione Whistleblowing AML** esclusivamente per le segnalazioni Whistleblowing in materia di anticiclaggio.

7. Cosa succede se le informazioni fornite sono errate?

Tieni presente che le informazioni che invii potrebbero comportare decisioni che riguardano altre persone. Pertanto, è necessario inviare informazioni che ritieni siano vere e in ogni caso utilizzare all'interno della

segnalazione solo dati essenziali per la gestione della stessa. In caso tu fornisca dati superflui/sovrabbondanti, potrà esserne richiesta la relativa cancellazione.

In nessun caso ci saranno ritorsioni qualora tu riferisca informazioni in buona fede alla PwC Ethics Helpline anche se in seguito le informazioni risultassero non attendibili. Agire in modo fraudolento o abusare della PwC Ethics Helpline non è tollerato e potrebbe comportare misure disciplinari fino al licenziamento.

8. Posso fare una segnalazione in forma anonima?

Sì, puoi inviare una segnalazione anonima, ricordando che:

- l'anonimato dipende da te in qualità di segnalante, non dovrai pertanto inserire informazioni che consentano in alcun modo la tua identificazione nel contesto del Network PwC;
- Ti invitiamo a identificarti quando fai una segnalazione perché questo ci aiuterà a indagare sulla questione segnalata in maniera più efficace e a proteggerti nel lungo termine. La tua identità e le informazioni fornite verranno trattate con i massimi livelli di riservatezza e divulgate rigorosamente e solo in base alla necessità. Se effettui una segnalazione in forma anonima, la esamineremo. Non possiamo garantire il completo anonimato poiché, per la natura della segnalazione, l'identità delle persone coinvolte potrebbe, non intenzionalmente da parte nostra, essere rivelata. Si noti che, per la maggior parte delle segnalazioni presentate in forma anonima, non siamo in grado di decifrare l'identità del segnalante. In ogni caso, ti chiediamo di fornirci tutti i dettagli che ritieni necessari per consentirci di indagare sulla segnalazione.

9. Se invio una segnalazione, la mia identità è protetta?

La tua identità sarà trattata con la massima riservatezza e sarà condivisa solo con persone che hanno bisogno di conoscere la stessa per poter indagare sulla segnalazione o che fanno parte di procedimenti legali. Non divulgheremo la tua identità al presunto trasgressore. Si noti che la situazione eccezionale in cui potrebbe esserci richiesto di farlo è se il segnalante ha agito in modo intenzionale o ha intenzionalmente abusato del processo, il segnalato solleva un reclamo e/o dobbiamo divulgare la sua identità per legge.

10. Quali dati personali vengono raccolti e perché?

I dati personali trattati sono quelli:

- 1) forniti spontaneamente da te in qualità di segnalante; essi possono essere di qualsiasi natura;
- 2) raccolti autonomamente da PwC per gestire la segnalazione.

In particolare, i dati personali raccolti possono includere: il tuo nome e relazione con PwC; i dettagli identificativi, funzione, dettagli di contatto, comportamento e altri dati personali della persona o delle persone coinvolte nella segnalazione e dettagli identificativi, funzione, dettagli di contatto e altri dati personali di persone che sono a conoscenza della segnalazione. Potremmo anche raccogliere dati personali su di te indirettamente. Questi dati potrebbero essere forniti da altri segnalanti, supervisori, testimoni o persone coinvolte nel caso e altre persone autorizzate ad indagare. Utilizziamo i dati personali solo se necessario per condurre e concludere l'indagine sulla segnalazione effettuata. Potremmo anche utilizzare i dati personali, se necessario, come parte di procedimenti legali correlati e per ottemperare ai nostri obblighi legali (potrebbe essere richiesto dalla legge di riportare determinate segnalazioni alle autorità esterne appropriate). I dati palesemente non necessari saranno cancellati a cura del Team di gestione della segnalazione.

11. Dati personali di natura particolare

Non inviare dati particolari a meno che non sia necessario e pertinente.

Non è necessario inviare dati particolari tramite la PwC Ethics Helpline. Esempi di questi dati sono la razza o origine etnica, le credenze religiose o di altro tipo, le opinioni politiche, i dati penali, la salute fisica o mentale, l'appartenenza a sindacati, i dati genetici o biometrici (se utilizzati per identificare in modo univoco qualcuno) e l'orientamento sessuale. Tuttavia, potremmo ricevere dati particolari se questi sono inseriti volontariamente come parte di una segnalazione. Utilizziamo i dati personali solo se necessario per indagare su una segnalazione ed elimineremo prontamente tutti i dati particolari che non sono necessari per indagare su un problema.

12. Raccolta automatica dei dati di utilizzo del sito

I dati relativi all'utilizzo del sito (indirizzo IP, il tipo di browser, la lingua del browser e la data e l'ora della richiesta) raccolti automaticamente tramite la Global Ethics Helpline di PwC, forniti dal nostro fornitore terzo, NAVEX, raccolgono automaticamente determinati dati di registro relativi alle visite al sito Web. Questi dati di registro vengono utilizzati per migliorare il funzionamento di PwC Ethics Helpline e non sono legati all'utente. Per ulteriori informazioni, consultare l'informativa sulla privacy di NAVEX nella parte inferiore della homepage della Global Helpline di PwC.

13. Quali dati personali vengono registrati se faccio una domanda sulle policies o sugli standard PwC?

È possibile contattare la PwC Ethics Helpline per porre domande su qualsiasi policy, procedura, standard, sul Codice di Condotta o Codice di Comportamento PwC. Utilizziamo i dati personali (in genere nome, qualifica interna e indirizzo e-mail) se necessario per interagire con l'utente in modo da poter rispondere alla domanda. Non verranno tenuti archivi che possano mettere in relazione i quesiti con specifici individui, fatta eccezione per i casi in cui la segnalazione riguardi una sospetta violazione relativa all'attività del network PwC, che verrà gestita come descritto nelle altre sezioni di questo documento.

14. Devo fornire i dati personali come requisito legale o contrattuale?

Fornire dati personali alla PwC Ethics Helpline è volontario e non vi è alcun obbligo legale o contrattuale di fornire dati personali. Porre un quesito o effettuare una segnalazione alla PwC Ethics Helpline non è obbligatorio.

15. Quali sono i riferimenti legali ai quali si fa riferimento per il trattamento dei dati personali?

Le leggi sulla protezione dei dati di alcune giurisdizioni richiedono che nel presente documento siano indicati i riferimenti di legge sulle quali si basano la raccolta e il trattamento dei dati personali. Facciamo affidamento sui nostri legittimi interessi per trattare i tuoi dati personali in connessione con la PwC Ethics Helpline. Si noti che laddove ci affidiamo ai nostri interessi legittimi per trattare dati personali, abbiamo valutato che gli interessi e i diritti fondamentali dell'interessato non prevalgano sui nostri interessi legittimi. In connessione con la PwC Ethics Helpline, questi interessi legittimi sono: i nostri interessi legittimi nel consentire alle persone di porre domande e segnalarci violazioni (anche sospette) in modo confidenziale; e i nostri legittimi interessi nell'identificare, prevenire e affrontare le violazioni delle leggi, nei limiti di cui sopra, dei nostri Codici, come sopra identificati, e dei nostri standard professionali. Non intendiamo trattare dati particolari in connessione con la PwC Ethics Helpline. Nella misura in cui fosse necessario farlo, la base giuridica per tale trattamento è l'adempimento degli obblighi e dell'esercizio dei diritti specifici di PwC in ambito di diritto del lavoro, sicurezza sociale e protezione sociale, o che il trattamento è necessario per l'istituzione, l'esercizio o la difesa di rivendicazioni legali. I dati personali saranno trattati in conformità al Regolamento Europeo n. 679/2016 (c.d. "GDPR"), in vigore a decorrere dal 25 maggio 2018, e alle ulteriori disposizioni normative vigenti in Italia in materia di protezione dei dati personali.

16. Per quanto tempo vengono conservati i miei dati personali?

Conserviamo i dati personali per il periodo di tempo necessario per indagare sulla segnalazione e, in ogni caso, non oltre 5 (cinque) anni a partire dalla data di chiusura del caso.

17. Quali sono i miei diritti in relazione ai miei dati personali?

Per tutte le persone coinvolte in una segnalazione saranno garantiti i seguenti diritti, nel rispetto delle disposizioni del GDPR. Tuttavia, ci riserviamo il diritto di sospendere o rifiutare le richieste che possano compromettere la riservatezza o limitare la nostra capacità di investigazione, sempre, ove possibile, nel rispetto delle disposizioni del GDPR. L'interessato potrà esercitare i seguenti diritti:

- ricevere conferma che PwC tratta i dati personali, accedere a copia dei tuoi dati personali e ottenere ulteriori informazioni in merito al trattamento, incluso il motivo per cui vengono trattati e i destinatari dei dati personali;
- richiedere la rettifica dei dati personali se non sono accurati e completare i dati personali mancanti;
- richiedere la cancellazione dei tuoi dati personali (diritto all'oblio) nei seguenti casi: i dati personali non sono più necessari in relazione alle finalità per le quali sono stati raccolti e trattati; se l'interessato si oppone al trattamento, viene meno il nostro iniziale legittimo interesse di trattare il dato in quanto illegittimo interesse dell'interessato di chiedere la cancellazione prevale; i dati personali sono stati trattati illegalmente; oppure gli stessi devono essere cancellati per rispettare un obbligo legale al quale siamo soggetti.
- limitare il trattamento dei dati personali nei seguenti casi: per un periodo che ci consente di verificare l'accuratezza dei dati personali laddove l'interessato l'abbia contestata; i dati personali sono stati trattati illegalmente e l'interessato richieda la limitazione del trattamento anziché la cancellazione; i dati personali non sono più necessari in relazione agli scopi per i quali sono stati raccolti e trattati, ma i dati personali sono richiesti dall'interessato per stabilire, esercitare o difendere azioni legali; o per un periodo che ci consenta di verificare se i motivi legittimi invocati da noi prevalgono sugli interessi dell'utente laddove abbia contestato il trattamento in base al fatto che è necessario per il perseguimento di un interesse legittimo da noi identificato.
- presentare opposizione al trattamento dei dati personali se la base legale per il trattamento è che il trattamento è necessario per un interesse legittimo perseguito da noi.
- presentare reclami sul trattamento dei dati personali al Garante per la Privacy.

18. Quali terze parti potrebbero trattare i miei dati personali o accedervi?

- a. Entità giuridiche del network PwC, in alcune circostanze anche estere.
I dati personali, come pure le ulteriori informazioni contenute nelle segnalazioni, potranno essere condivisi con altre member firms del network PwC, ma solo se strettamente necessario in relazione all'indagine di una segnalazione.
- b. Fornitori di terze parti
I dati personali, come pure le ulteriori informazioni contenute nelle segnalazioni, potranno essere condivisi con appaltatori terzi, subappaltatori e / o loro consociate e affiliate. In alcuni casi i sistemi IT del network PwC sono forniti e amministrati da terze parti.
I fornitori di terze parti possono utilizzare, a loro volta, i propri subappaltatori che avranno accesso ai dati personali (sub-responsabili) di tutte le ulteriori informazioni contenute nelle segnalazioni.
PwC si impegna ad utilizzare solo fornitori terzi che mantengono livelli adeguati di sicurezza e riservatezza, rispettando le indicazioni di PwC nel trattamento dei dati personali e trasferendo tali obblighi ai loro sub-fornitori, che saranno nominati responsabili o sub-responsabili a sensi dell'art.28, GDPR.
- c. Altri destinatari di dati personali
I dati personali potranno essere condivisi anche con:
 - consulenti professionali, ad esempio studi legali, se necessario per stabilire, esercitare o difendere i nostri diritti legali e ottenere consulenza;
 - forze dell'ordine, autorità governative e organismi di regolamentazione, come richiesto e in conformità con le leggi applicabili.

Il coinvolgimento di tali soggetti comporta una scelta di condivisione preferibilmente anonimizzata della segnalazione. L'identità dei soggetti coinvolti nella segnalazione verrà rivelata solo se indispensabile per la sua gestione.

19. Trasferimenti di dati personali all'estero, al di fuori dello Spazio economico europeo

Nel trattamento dei dati personali, potrebbero essere trasmessi al di fuori del paese in cui ti trovi, anche soltanto per archiviazione.

Sono inclusi anche i paesi al di fuori dello Spazio Economico Europeo (SEE). Se raccogliamo dati personali all'interno dello Spazio Economico Europeo, il trasferimento al di fuori di tale area sarà solo: a un destinatario in un paese che fornisce un livello adeguato di protezione dei dati personali e/o ai sensi di un accordo che soddisfi i requisiti dell'UE per il trasferimento dei dati personali, includendo clausole contrattuali standard approvate dalla Commissione Europea.

Nell'ottica di fornire una protezione adeguata per il trasferimento dei dati e in accordo con la GDPR, PricewaterhouseCoopers LLP e le sue affiliate statunitensi (insieme, "PwC US"), nonché Navex, hanno adottato le "Clausole Contrattuali Standard della Commissione Europea (European Commission's Standard Contractual Clauses - SCCs), che sono considerate un presidio efficace per garantire il trasferimento dei dati tra i data controllers e i data processors che risiedono al di fuori dell'UE.

20. Minori

La Global Ethics Helpline non è indirizzata a persone di età inferiore ai 18 anni né dovrebbe essere da essi utilizzata.

21. Punti di contatto per domande ed esercizio dei propri diritti legali

E' possibile:

- inviare richiesta per esercitare un diritto legale in relazione ai tuoi dati personali
- inoltrare una domanda sul trattamento dei dati personali da parte di PwC.

Sito Navex

È possibile utilizzare la PwC Ethics Helpline per segnalare:

- (1) la violazione di leggi o regolamenti che non rientri nelle previsioni del D.Lgs. 24/23 o in materia di anticiclaggio, ovvero violazioni basate su condotte per le quali non siano previsti canali di segnalazione dedicati;
- (2) la violazione di una policy, procedura, standard o del Codice di Condotta o Codice di Comportamento di PwC.
- (3) una condotta non etica.

E' possibile anche contattare la PwC Ethics Helpline per porre una domanda su qualsiasi policy, procedura, standard o del Codice di Condotta o Codice di Comportamento di PwC.

Quando si segnala un problema alla PwC Ethics Helpline, lo stesso verrà indirizzato all'Ethics Team dell'azienda PwC nel paese / territorio selezionato. L'Ethics Team del network PwC in Italia è composto dalle seguenti figure:

- l'Ethics & Business Conduct Leader,
- il Responsabile dell'Office of General Counsel,
- la Responsabile dell'Unità Organizzativa Normativa Giuslavoristica.

PwC Ethics Helpline - documento informativo sulla Privacy

Fare clic [qui](#) per visualizzare il documento informativo sulla privacy per il paese connesso alla questione sollevata.

Il documento informativo sulla privacy spiega quali dati personali vengono raccolti quando l'utente contatta volontariamente la PwC Ethics Helpline, come tali informazioni potranno essere trattate e i diritti dell'utente in relazione ai dati personali.

Prima di inviare la segnalazione/quesito, all'interno del website Navex sarà obbligatorio confermare di aver letto compreso le FAQ sulla PwC Ethics Helpline e il documento informativo sulla privacy.

PwC Ethics Helpline NON è un servizio di emergenza, NON è lo strumento giusto per segnalare eventi che presentano una minaccia immediata alla vita o alla proprietà e potremmo non essere in grado di rispondere immediatamente.

Se hai bisogno di assistenza in condizioni di emergenza, contatta il servizio di emergenza pubblico territoriale (numero unico 112).

Premessa: il segnalante ha facoltà di procedere alla segnalazione in forma anonima oppure di indicare alcuni dati anagrafici. Qualora il segnalante decida di condividere i propri dati personali, gli stessi, come espressamente previsto dalla normativa, saranno trattati in maniera strettamente confidenziale.

L'informativa allegata si riferisce pertanto al trattamento dei dati personali eventualmente da lei forniti nel caso di trasmissione di una segnalazione non anonima.

Informativa ai sensi dell'articolo 13, GDPR

Gentile Interessato,

in relazione ai dati di natura personale indicati nell'ambito della segnalazione da lei trasmessa, il titolare del trattamento fornisce la seguente informativa ai sensi dell'articolo 13 del Regolamento Europeo n. 2016/679 (*General Data Protection Regulation* - "GDPR") in materia di protezione dei dati personali.

(a) Identità e dati di contatto del Titolare

SERVIZI AZIENDALI PRICEWATERHOUSECOOPERS S.r.l.

Via Monte Rosa, n. 91 - 20149 Milano

C.F. e P.IVA: 12449670152

Tel. (02) 77851

(b) Dati di contatto del Responsabile della protezione dei dati

Ufficio del Responsabile della Protezione dei Dati/Data Protection Officer ("DPO")

Via Monte Rosa, n. 91 - 20149 Milano

Indirizzo PEC: dpo-sap@pec-pwc.it

Tel. (02) 66734162

Fax (02) 66734163

(c) Finalità del trattamento cui sono destinati i dati personali e relativa base giuridica

I suoi dati personali saranno trattati per la gestione delle segnalazioni da lei promosse riguardanti, a titolo esemplificativo e non esaustivo, comportamenti inadeguati, discriminazioni, molestie, conflitti d'interesse, falsificazione di documenti, ecc.

La base giuridica del trattamento è pertanto costituita dal legittimo interesse del Titolare (articolo 6, comma 1, lett. f), GDPR).

Per la finalità suindicata, il Titolare utilizza un apposito applicativo informatico fornito dalla *service company* del Network PwC² (società NAVEX, Inc., con sede legale negli Stati Uniti, di seguito, in breve, il "**Fornitore**").

² Ulteriori informazioni sul Network PwC e sulle entità giuridiche che lo compongono sono disponibili sul sito www.pwc.com

(d) Categorie di dati personali trattati

Ai sensi dell'art. 4, n. 1, GDPR i "dati personali" che saranno trattati dal Titolare e dal Fornitore nell'ambito delle finalità del trattamento sopra indicato, hanno ad oggetto nome, cognome e indirizzo email del soggetto segnalante (di seguito, "Dati").

(e) Categorie di destinatari dei Dati personali

Per le finalità di cui al paragrafo (c) che precede i Dati da lei forniti potranno essere resi accessibili:

- 1) di norma, (i) altre entità giuridiche della rete internazionale PwC, (ii) al comitato costituito dal Titolare per la gestione delle segnalazioni eseguite su Helpline (iii) in taluni casi, ad altri soggetti a cui la trasmissione dei Dati si renda strettamente necessaria per la gestione della segnalazione, e (iv) al Fornitore,
- 2) ad Autorità di vigilanza, enti ed organismi pubblici (es.: Consob, Autorità giudiziaria, ecc.) solo ove ritenuto strettamente necessario dal Titolare del trattamento o in caso di espressa richiesta di tali soggetti.

(f) Conservazione e trasferimento di dati personali all'estero

La gestione e la conservazione dei Dati personali avviene in *cloud* e su server ubicati all'interno ed all'esterno dell'Unione Europea di proprietà e/o nella disponibilità del Titolare, del Fornitore e/o di società terze incaricate, debitamente nominate quali responsabili del trattamento.

I suoi Dati non saranno oggetto di diffusione.

(g) Periodo di conservazione dei Dati

I dati personali raccolti per la finalità indicata al paragrafo (c) che precede saranno trattati per il tempo necessario all'elaborazione e alla gestione della segnalazione. Gli stessi Dati saranno conservati dal Titolare e dal Fornitore, a decorrere dalla data di cessazione dell'ultima attività utile alla corretta gestione della segnalazione, per la durata di 10 anni.

(h) Diritti esercitabili

Il Capo III, Sezione I, GDPR, prevede la possibilità di esercitare i seguenti diritti:

- **Diritto di accesso** - Ottenere conferma che sia o meno in corso un trattamento di Dati che la riguardano e, in tal caso, ricevere informazioni relativamente a, tra le altre: finalità del trattamento, categorie di dati personali trattati e periodo di conservazione, destinatari cui questi possono essere comunicati (articolo 15, GDPR),
- **Diritto di rettifica** - Ottenere, senza ingiustificato ritardo, la rettifica dei Dati inesatti che la riguardano e l'integrazione dei dati personali incompleti (articolo 16, GDPR),
- **Diritto alla cancellazione** - Ottenere, senza ingiustificato ritardo, la cancellazione dei Dati che La riguardano, nei casi previsti dal GDPR (articolo 17, GDPR),
- **Diritto di limitazione** - Ottenere dal Titolare la limitazione del trattamento, nei casi previsti dal GDPR (articolo 18, GDPR),
- **Diritto alla portabilità** - Ricevere in un formato strutturato, di uso comune e leggibile da un dispositivo automatico, i Dati che la riguardano forniti al Titolare, e di ottenere che gli stessi siano trasmessi ad altro titolare senza impedimenti, nei casi previsti dal GDPR (articolo 20, GDPR),
- **Diritto di opposizione** - Opporsi al trattamento dei dati personali che la riguardano, salvo che sussistano motivi legittimi per il Titolare di continuare il trattamento (articolo 21, GDPR),
- **Diritto di proporre reclamo all'autorità di controllo** - Proporre reclamo all'Autorità Garante per la protezione dei dati personali. Informazioni e dettagli di contatto al sito internet www.garanteprivacy.it

Lei potrà esercitare tali diritti mediante invio di una richiesta via e-mail all'indirizzo PEC del DPO suindicato.

(i) Modalità del trattamento

Il trattamento dei Dati è realizzato dal Titolare e dal Fornitore avvalendosi delle operazioni indicate all'articolo 4, n. 2, GDPR, compiute con o senza l'ausilio di sistemi informatici e precisamente: raccolta, registrazione, organizzazione, strutturazione, aggiornamento, conservazione, adattamento o modifica, estrazione ed analisi, consultazione, uso, comunicazione mediante trasmissione, raffronto, interconnessione, limitazione, cancellazione o distruzione dei Dati.

Il Titolare e il Fornitore si obbligano, sin da ora, a mantenere riservati i Dati e le informazioni da lei ricevuti e ad adottare le misure atte a garantire un'adeguata tutela degli stessi, assicurando la necessaria confidenzialità e riservatezza circa il loro contenuto.

Gli obblighi di riservatezza poc'anzi indicati avranno effetto anche oltre la data in cui lei invierà la segnalazione. In conformità a quanto previsto dall'articolo 32, GDPR, tenuto conto della natura, dell'oggetto, del contesto e delle finalità del trattamento, il Titolare e il Fornitore dichiarano di avere messo in atto misure tecniche ed organizzative adeguate, anche con riferimento alle particolari categorie di Dati di cui agli articoli 9 e 10, GDPR, per garantire un livello di sicurezza idoneo al rischio, che comprendono, in via esemplificativa e non esaustiva: (i) la pseudonimizzazione e la cifratura dei Dati; (ii) la capacità di assicurare su base permanente la riservatezza, l'integrità, la disponibilità e la resilienza dei sistemi e dei servizi di trattamento; (iii) la capacità di ripristinare tempestivamente la disponibilità e l'accesso dei Dati in caso di incidente fisico o tecnico; (iv) una procedura per testare, verificare e valutare regolarmente l'efficacia delle misure tecniche e organizzative al fine di garantire la sicurezza del trattamento. Il Titolare e il Fornitore saranno responsabili della protezione del proprio sistema informatico.

日本

PwC Ethics Helpline Frequently Asked Questions and Privacy Information Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline. The FAQs and Privacy Information Document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data. This document was last updated in December 2020. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date. FAQs • Key terms used in these FAQs • Who is responsible for the personal data I submit to the PwC Ethics Helpline? • Who can use the PwC Ethics Helpline? • How do I contact the PwC Ethics Helpline? • What kinds of issues can I raise with the PwC Ethics Helpline? • When should I use other reporting channels? • What if the information I provide turns out to be incorrect? • Can I make a report anonymously?	PwC エシックス・ヘルプライン よくある質問と個人情報について PwC エシックス・ヘルプラインにご報告いただく前に、よくある質問をご確認ください。 よくある質問と個人情報に関する本文書では、PwC エシックス・ヘルプラインが受け付けている報告事項、ヘルプラインに提出された個人情報の取り扱いと保護、個人情報に関する権利について説明しています。 本文書の最終更新日は2020年12月です。本文書は今後更新される可能性があります。更新された場合、本ページの最終更新日が変更されます。修正後の文書は、最終更新日から有効となります。 よくある質問 • よくある質問で使用されている主な用語 • PwC エシックス・ヘルプラインに提出する個人情報の責任者は？ • PwC エシックス・ヘルプラインは誰が利用できますか？ • PwC エシックス・ヘルプラインへの連絡方法は？ • PwC エシックス・ヘルプラインでは、どのような件について報告を受け付けていますか？ • 他の報告経路を使用すべきでしょうか？ • 提供した情報が不正確であることが判明した場合は？ • 匿名での報告は可能ですか？

- If I submit a report, is my identity protected?
- What personal data do you collect and why?
- Do not submit sensitive personal data unless it's necessary and relevant
- Site usage data that is collected automatically
- What personal data do you record if I ask a question about PwC policies or standards?
- Must I provide personal data as a statutory or contractual requirement?
- What legal justification do you rely on to process personal data?
- For how long do you keep my personal data?
- What are my rights in connection with my personal data?
- Which other parties could handle my personal data?
- Transfers of Personal Data from the European Economic Area
- Children
- Contact points for questions and exercising legal rights

1. Key terms used in these FAQs

In these FAQs, we refer to information about you or information that identifies you as “**personal data**” or “**personal information**.” We use the term “**processing**” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to the PwC Ethics Helpline?

The data controller of personal data you provide to PwC Ethics Helpline is the PwC firm that is responsible for addressing or investigating the matter you have raised. This is usually the PwC firm where the incident took place or that is directly connected with the matter you have raised. A “data controller” has primary responsibility for ensuring that the handling of your personal data complies with data protection laws.

For a list of active client facing entities within the PwC network and countries and regions in which PwC member firms operate, see the links provided at the beginning of this PDF document.

In this document, “we,” “us” and “PwC” means the PwC firm that is responsible for addressing the matter raised

- 報告した場合、報告者の本人情報は保護されますか？
- どのような個人データがどのような理由で収集されるのですか？
- 必要かつ適切な場合を除き、機密個人データは提出しないでください
- サイトの利用状況データは自動的に収集されます
- PwCの方針や基準について質問した場合、どのような個人データが記録されますか？
- 法的または契約上の要件として個人データを提供しなければなりませんか？
- 個人データの処理はどのような適法性に依拠して行われるのですか？
- 個人データの保持期間は？
- 個人データに関する権利とは？
- 個人データを扱うことができる他の関係者は？
- 欧州経済圏からの個人データの移転
- 18歳未満の未成年者
- 質問および法的権利行使に関する連絡先

1. よくある質問で使用されている主な用語

よくある質問では、あなたに関する情報やあなたを特定する情報を「**個人データ**」または「**個人情報**」と呼んでいます。「**処理**」という用語については、個人データにかかわる収集、保管、整理、分析、見直し、移転および消去を含むあらゆる行為または操作を総称するものとして使用しています。

2. PwC エシックス・ヘルプラインに提出する個人情報の責任者は？

PwC エシックス・ヘルプラインに提供される個人データのデータ管理者は、報告された問題について対処または調査を担当する PwC ファームです。これは通常、インシデントが発生した PwC ファーム、または提起された問題と直接関連する PwC ファームが担当します。「データ管理者」はデータ保護法に確実に準拠して個人データを取り扱う一義的な責任を負います。

現在、PwC ネットワーク内でクライアントに直接対応しているエンティティと、PwC のメンバーファームが事業活動を行っている国・地域のリストは、本 PDF 文書の冒頭部分にあるリンクからご参照ください。



and that is the data controller of your personal information.

3. Who can use the PwC Ethics Helpline?

PwC Ethics Helpline can be used by PwC workers (including PwC partners, directors, managers, employees, independent contractors, and contingent workers) and external stakeholders, such as business partners, clients, suppliers, and anyone who has interacted with PwC. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of the PwC Network as further specified below.

4. How do I contact the PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone and by Web.

PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24 hour access. NAVEX specialists will receive reports submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with the PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC's Global Code of Conduct; or (3) unethical conduct.

Asking a question about any PwC policy, standard, or PwC's Global Code of Conduct.

In certain countries, PwC may only accept reports relating to certain matters, such as financial, accounting, auditing, and bribery matters. If your concern pertains to a matter that under applicable legislation can't be reported to PwC Ethics Helpline, the report will not be dealt with by PwC Ethics Helpline and you will be advised to report the matter directly to your local manager, partner, ethics team, or HC representative, as appropriate.

6. When should I use other reporting channels?

本文書中の「PwC」は、提起された問題に対処する責任を負い、個人情報のデータ管理者である PwC ファームを指します。

3. PwC エシックス・ヘルプラインは誰が利用できますか？

PwC エシックス・ヘルプラインは、PwC 職員（PwC のパートナー、ディレクター、マネージャー、スタッフ、契約職員、派遣職員など）および外部のステークホルダー（ビジネスパートナー、クライアント、サプライヤーおよび PwC と交流のある人物など）が利用することができます。これらの個人は、下記のとおり、PwC エシックス・ヘルプラインに自発的に連絡し、PwC ネットワークのビジネスに関連するコンプライアンス上の懸念事項について質問または報告することができます。

4. PwC エシックス・ヘルプラインへの連絡方法は？

PwC エシックス・ヘルプラインへの連絡は、電話とウェブサイトの 2 通りの方法があります。

ヘルプラインは、PwC が契約している第三者である NAVEX が管理しています。ヘルプラインへは年中無休でアクセス可能です。NAVEX の担当者がウェブサイトまたは電話で報告を受け、精査のために適切な PwC 担当者へと報告書を回付します。

5. PwC エシックス・ヘルプラインでは、どのような件について報告を受け付けていますか？

PwC エシックス・ヘルプラインは以下について受け付けています。

重大な(1)法令違反、(2)PwC の方針、基準または PwC グローバル行動規範の違反、または(3)非倫理的行為と考えられる行為に関する報告

PwC の方針、基準または PwC グローバル行動規範に関する質問

特定国の PwC では、財務、会計、監査および贈収賄などの特定の事項に関する報告のみ受け付けている場合があります。適用法の下で PwC エシックス・ヘルプラインに報告することができない問題についての懸念がある場合、その報告は PwC エシックス・ヘルプラインでは処理されないため、必要に応じて地域のマネージャー、パートナー、エシックスチーム、または HC 担当者に報告するようご案内することになります。

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don't feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue.

Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

We encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique. Note that, for the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

Your identity will be treated with the highest levels of confidentiality and will only be shared with people who need access to this to investigate the report or who are part of legal proceedings.

We will not disclose your identity to the alleged wrongdoer. Please note that the exceptional situation where we may be required to do this is if you acted maliciously or deliberately abused the process, the

6. 他の報告経路を使用すべきでしょうか？

既存の報告経路を通じて PwC の職員に直接効果的な問題提起ができるかどうかご検討ください。これを望まない場合、またはコンタクト先が不明な場合に PwC エシックス・ヘルプラインをご利用ください。

7. 提供した情報が不正確であることが判明した場合は？

提出する情報が、他の人々に影響を及ぼす決定につながる可能性があることにご留意ください。そのため、真実であると確信する情報を提出しなければなりません。後に情報が不正確であったことが判明したとしても、誠意をもって PwC エシックス・ヘルプラインに報告した場合、その人が報復措置を受けることはいかなる状況においてもありません。

悪意をもって行動したり、PwC エシックス・ヘルプラインを濫用したりすることは決して許されず、適切な場合には解雇を含む懲戒処分につながる可能性があります。

8. 匿名での報告は可能ですか？

PwC による報告書の調査や報告者の長期的な保護に役立つことから、実名での報告をお勧めします。報告者の本人情報と提供された情報は、最高レベルの機密性をもって扱われ、厳密に必要な最小限の者にのみ開示されます。

匿名の報告については審査が行われます。問題の性質によっては、関与した人物の身元がその後、PwC 側の過失なしに自然と明らかになる場合があるため、継続的な匿名性を保証することはできません。これは、特に独自性の高い案件などで起こることがあります。なお、匿名で提出された報告書の大半について、PwC が報告者の身元確認ができないことにご留意ください。

つまり、PwC が報告された問題を調査するために必要と考えられるすべての情報を提供していただきますよう、お願いいたします。

9. 報告した場合、報告者の本人情報は保護されますか？

報告者の本人情報は、最高レベルの機密性をもって扱われ、報告書の調査のために当該情報にアクセスする必要のある者または法的手続の一部である者とのみ共有されます。

不正が疑われる者に報告者の本人情報を開示することはありません。例外的な状況において PwC に報告者の本人情報の開示が求められることがあります。これは報告者が悪意をもってまたは故意に手続を濫用したことで被告が訴訟を提起

accused raises a claim, and we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data unless it's necessary and relevant

We do not require submission of sensitive personal data through the PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will promptly delete any sensitive personal data that is not necessary to investigate a concern.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used

し、法律によって PwC が報告者の本人情報を開示しなければならない場合です。

10. どのような個人データがどのような理由で収集されるのですか？

PwC は、報告書の作成時に個人データを収集します。

個人データの例は以下のとおりです。

- 報告者の氏名および PwC との関係
- 報告された懸念事項に関与する人物の身元の詳細、部門、連絡先、行動およびその他の個人データ
- 報告された懸念事項に関する知識を有する人物の身元の詳細、部門、連絡先、行動およびその他の個人データ

PwC が報告者に関する個人データを間接的に収集する場合があります。こうした情報は、他の報告者、監督者、事案参加者および調査に携わった他の権限を有する人物から提供されることがあります。

PwC は、報告された懸念事項の調査を実施して結論を得るために必要な場合にのみ、個人データを使用します。また、関連する法的手続の一貫として必要な場合や PwC が法的義務を遵守する（特定の事項を適切な外部当局に報告することが法律で求められる場合があります）ために個人データを使用することがあります。

11. 必要かつ適切な場合を除き、機密個人データは提出しないでください

PwC が、PwC エシックス・ヘルプラインを通じて機密個人データの提出を求めることはありません。当該データの例としては、人種または民族的出自、宗教その他の信念、政治的見解、犯罪記録、身体的または精神的健康状態、労働組合への加入状況、遺伝的情報または生体情報（人物を一意に識別するために使用される場合）、および性生活または性的志向などが挙げられます。ただし、報告書の一部として自主的に機密個人データが提供された場合はこれを受け取ることがあります。個人データは、報告書の調査に必要な場合にのみ使用され、懸念事項の調査に必要な機密個人データは直ちに削除されます。

12. サイトの利用状況データは自動的に収集されます

第三者プロバイダーである NAVEX が提供する PwC エシックス・ヘルプラインでは、ウェブサイトへのアクセスに関する特定のログデータが自動的に収集されます。これには、IP アドレス、ブラウザの種類、ブラウザの言語およびリクエスト

to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact the PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to the PwC Ethics Helpline is not mandatory.

15. What legal justification do you rely on to process personal data?

The data protection laws of some jurisdictions require that we set out in this document our justification, based on law, for collecting and processing your personal data.

We rely on our legitimate interests to process your personal data in connection with the PwC Ethics Helpline. Please note that where we rely on our legitimate interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests.

In connection with PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

日時が含まれます。このログデータは、PwC エシックス・ヘルプラインの運用を改善するためのものであり、報告者を個人的に結びつけるものではありません。詳細については、PwC エシックス・ヘルプラインのホームページ下部にある NAVEX Privacy Statement をご参照ください。

13. PwC の方針や基準について質問した場合、どのような個人データが記録されますか？

PwC の方針、基準または PwC グローバル行動規範に関するご質問は、PwC エシックス・ヘルプラインからお問い合わせください。

ご質問にお答えできるよう、必要に応じて個人データ（一般的には氏名、役職名、メールアドレス）を使用して対応します。いただいたご質問を特定の個人に帰属させるような記録を保持することはありません。ただし、その問題が PwC ネットワークのビジネスの違反と疑われるものに関するものである場合はこの限りではなく、その扱いは本文書に別途記載のとおりです。

14. 法的または契約上の要件として個人データを提供しなければなりませんか？

PwC エシックス・ヘルプラインへの個人データの提供は任意であり、個人データの提供に関する法的または契約上の要件はありません。PwC エシックス・ヘルプラインへの連絡や報告は義務ではありません。

15. 個人データの処理はどのような適法性に依拠して行われるのですか？

一部の法域のデータ保護法では、個人データの収集および処理に関する正当性を法律に基づき本文書に記載することが要求されています。

PwC は、PwC の正当な利益に依拠して PwC エシックス・ヘルプラインに関連する個人データを処理しています。PwC が PwC の正当な利益に依拠して個人データを処理する場合、PwC は報告者の利益および基本的権利が PwC の正当な利益に優先しないと判断していることにご留意ください。

PwC エシックス・ヘルプラインに関連する正当な利益は以下のとおりです。

- PwC に対して内密に質問したり重大な違反の疑いを報告したりすることを認める正当な利益

We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. To the extent we need to do this, the legal basis for such processing is that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or that the processing is necessary for the establishment, exercise or defence of legal claims.

16. For how long do you keep my personal data?

We only keep personal data (i) for the period of time needed to investigate your report or (ii) as otherwise necessary in connection with disciplinary proceedings, legal proceedings (including appeals), or other investigation or inquiry.

If we determine that a report is unsubstantiated, we will securely delete the personal data associated with the unsubstantiated report as soon as practicable following this determination and in accordance with applicable law.

17. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed.
- You may be able to request deletion or erasure of your personal data in the following cases:
 - ☐ the personal data is no longer necessary in relation to the purposes

- 法律、PwC の行動規範および職業的専門家としての基準の違反を特定し、防止し、対処することにおける正当な利益

PwC は、PwC エシックス・ヘルプラインに関連して機密個人データを処理することは意図していません。機密個人データの処理が必要な場合、雇用、社会保障および社会保護法の領域において PwC の義務を履行し、特定の権利を行使するために必要であること、または法的請求の確立、行使、または防御のために必要であることがこうした処理の法的根拠となります。

16. 個人データの保持期間は？

PwC は、(i)報告内容を調査するために必要な期間、または(ii)懲戒手続、法的手続（不服申し立てを含む）またはその他の調査または照会に関して必要な期間のみ、個人データを保持します。

PwC が、報告が根拠のないものであると判断した場合は、その判断と適用法に従い、実務上可能な限り速やかに根拠のない報告に関連する個人データを安全に削除します。

17. 個人データに関する権利とは？

あなたが報告を行う立場か報告の対象であるかにかかわらず、PwC がその個人データを保持または処理する場合、報告者／報告対象者は、適用されるデータ保護法で許容されている以下の権利を有する場合があります。アクセス権の付与によって機密性が損なわれたり、報告された懸念事項を調査する能力が損なわれたりすると考えられる場合、PwC は請求を延期または拒否することがあります。

報告者／報告対象者は、以下の法的権利を行使することができ場合があります。

- PwC が個人データを処理しているかどうかを確認したり、個人データのコピーにアクセスしたり、データ処理の理由や個人データの受信者を含む他の特定の情報を入手したりできる場合があります。
- 個人データが不正確である場合は修正を要請する、または不完全な個人データを完成させることができます場合があります。
- 以下の場合には、個人データの削除または消去を要求できる可能性があります。

for which it was collected and processed; ☐ our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds; ☐ your personal data has been unlawfully processed; or ☐ your personal data must be erased to comply with a legal obligation to which we are subject. • You may be able to restrict personal data processing in the following cases: ☐ for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data; ☐ your personal data have been unlawfully processed and you request restriction of processing instead of deletion; ☐ your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or ☐ for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us. • You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us.	☐ 個人データが収集および処理された目的との関連で当該データが必要でなくなった場合 ☐ データ処理に関する PwC の法的根拠は PwC の正当な利益のために当該処理が必要であることであり、報告者／報告対象者が処理に対して異議を唱え、PwC がこれに優先する正当な根拠を持たない場合 ☐ 個人データが不正に処理された場合 ☐ PwC が法的義務を遵守するために個人データを消去しなければならない場合 • 以下の場合、個人データの処理を制限することができる可能性があります。 ☐ 報告者／報告対象者が個人データの正確性に異議を唱えた場合に PwC が個人データの正確性を検証するための期間 ☐ 個人データが不正に処理され、報告者／報告対象者が削除ではなく処理の制限を要求した場合 ☐ 個人データが収集および処理された目的との関連では当該データが必要でなくなったものの、法的請求の確立、行使または防御のために個人データが必要である場合

You may have the right to lodge complaints about personal data handling with your local data protection regulator.

18. Which other parties could handle my personal data?

a. Other PwC Member Firms

We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report.

b. Third Party Providers

We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems.

The third party providers may use their own third party subcontractors that have access to personal data (sub-processors).

It is our policy to use only third party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.

c. Other recipients of personal data

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and
- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

19. Transfers of Personal Data from the European Economic Area

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries outside the European Economic Area (EEA). Recipient countries may not have laws that provide specific protection for personal data.

□ 報告者／報告対象者が処理に対して異議を唱えた場合に、PwC が識別した正当な利益の追及のために必要であることを根拠として、PwC が依拠している正当な理由が報告者／報告対象者の利益に優先するかどうかを PwC が検証するための期間

- PwC が追及する正当な利益のために処理が必要であることが処理の法的根拠である場合、個人データの処理に対して異議を唱えることができる可能性があります。

また、地域のデータ保護規制当局に対して個人データ処理に関する苦情を申し立てる権利を有する場合があります。

18. 個人データを扱うことができる他の関係者は？

a. PwC の他のメンバーファーム

PwC は PwC ネットワーク内の他のファームと個人データを共有する場合がありますが、これは報告書の調査のために厳密に必要な場合に限られます。

b. 第三者プロバイダー

PwC は第三者である請負業者、下請け業者、および／またはその子会社および関連会社に個人データを開示する場合があります。第三者は、IT システムの提供と管理を通じて PwC ネットワークをサポートしています。

第三者プロバイダーは、個人データにアクセスできる独自の第三者の下請け業者（サブプロセッサ）を利用する場合があります。

PwC の方針により、適切なセキュリティレベルと機密性の維持に同意した第三者プロバイダーのみを利用しており、個人データの処理は PwC の指示を受けた場合にのみ実施され、また、これと同一の義務をサブプロセッサにも引き継がせています。

c. その他の個人データ受信者

PwC は個人データを以下に開示する場合があります。

- 法律事務所などの専門アドバイザー（PwC の法的権利を確立、行使または防御し、助言を得るために必要な場合）

If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or
- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.

20. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

21. Contact points for questions and exercising legal rights

You can:

- submit a [request](#) if you wish to exercise a legal right in relation to your personal data; and/or
- submit an [enquiry](#) if you have a question about PwC's handling of your personal data.

- 法執行機関、政府当局、および規制機関（適用法により要求される場合やこれを遵守する目的で）

19. 欧州経済圏からの個人データの移転

PwC が個人データを処理する場合、個人データは、保管目的を含め、所在地以外の国に移転される場合があります。これには欧州経済圏（EEA）外の国も含まれます。移転先の国は、個人データに関して特定の保護を規定する法律を有していない場合があります。

PwC が欧州経済圏内で個人データを収集する場合、欧州経済圏外への移転は以下の場合に限り行われます。

- 移転先が個人データを適切なレベルで保護している地域にある場合、および／または
- EEA 外のデータ処理者またはデータ管理者への個人データ移転に関する EU の要件を満たす契約（欧州委員会によって承認された標準契約条項など）に基づいている場合

20. 18 歳未満の未成年者

18 歳未満の方は、PwC エシックス・ヘルプラインの対象外であるため、ご利用いただけません。

21. 質問および法的権利行使に関する連絡先

以下のリンク先からご連絡ください。

- 個人データに関する法的権利の行使を希望される方は[こちら](#)から
- PwC の個人データ処理に関するお問い合わせは[こちら](#)から

Jordan

PwC Ethics Helpline - Frequently Asked Questions and Privacy Information

Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline.

The FAQs and Privacy Information Document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data.

This document was last updated in April 2021. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date.

Key terms used in these FAQs

Who is responsible for the personal data I submit to PwC Ethics Helpline?

Who can use PwC Ethics Helpline?

How do I contact PwC Ethics Helpline?

What kinds of issues can I raise with PwC Ethics Helpline?

When should I use other reporting channels?

What if the information I provide turns out to be incorrect?

Can I make a report anonymously?

If I submit a report, is my identity protected?

What personal data do you collect and why?

Do not submit sensitive personal data unless it's necessary and relevant

Site usage data that is collected automatically

What personal data do you record if I ask a question about PwC policies or standards?

Must I provide personal data as a statutory or contractual requirement?

What legal justification do you rely on to process personal data?

For how long do you keep my personal data?

What are my rights in connection with my personal data?

Which other parties could handle my personal data?

Transfers of Personal Data from the European Economic Area

Children

Contact points for questions and exercising legal rights

1. Key terms used in these FAQs



In these FAQs, we refer to information about you or information that identifies you as “**personal data**” or “**personal information**.” We use the term “**processing**” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to PwC Ethics Helpline?

The data controller of personal data you provide to PwC Ethics Helpline is the PwC firm that is responsible for addressing or investigating the matter you have raised. This is usually the PwC firm where the incident took place or that is directly connected with the matter you have raised. A “data controller” has primary responsibility for ensuring that the handling of your personal data complies with data protection laws.

For a list of active client facing entities within the PwC network and countries and regions in which PwC member firms operate, see the links provided at the beginning of this PDF document.

In this document, “we,” “us” and “PwC” means the PwC firm that is responsible for addressing the matter raised and that is the data controller of your personal information.

3. Who can use PwC Ethics Helpline?

PwC Ethics Helpline can be used by PwC workers (including PwC partners, directors, managers, employees, independent contractors, and contingent workers) and external stakeholders, such as business partners, clients, suppliers, and anyone who has interacted with PwC. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of the PwC Network as further specified below.

4. How do I contact PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone and by Web.

For details see: <https://www.pwc.com/ethicshelpline>

PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24-hour access. NAVEX specialists will receive reports submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC’s Global Code of Conduct; or (3) unethical conduct.	Asking a question about any PwC policy, standard, or PwC’s Global Code of Conduct.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don’t feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?



Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue.

Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

Yes you can. However, we would encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique.

For the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter. However, if total anonymity is requested, it is important to note that successful investigation and resolution of the matter may depend on the amount of information shared and ongoing interaction. There are limits on the firm's ability to investigate and resolve issues in circumstances in which the caller chooses to remain anonymous.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

If you decide to submit your report anonymously, please see point 8 above.

If you decide to submit your name when making a report, your identity will be treated with the highest levels of confidentiality and will only be shared with people on a strictly need-to-know basis either to investigate the report or if required by law. However, we cannot guarantee that the wrongdoer will not become aware of your identity as part of the investigation process, as the nature of the issue may, without direct disclosure by us, subsequently naturally reveal the identities of people involved. This could happen, for example but not limited to, if the case is particularly unique, and/or where we may be required to disclose your identity if you acted maliciously or deliberately abused the process, the accused raises a claim, or we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.



We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data unless it's necessary and relevant

We do not require submission of sensitive personal data through PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will delete any sensitive personal data that is not necessary to investigate a concern.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

15. What legal justification do you rely on to process personal data?

The data protection laws of some jurisdictions require that we set out in this document our justification, based on law, for collecting and processing your personal data.

We rely on our legitimate interests to process your personal data in connection with PwC Ethics Helpline. Please note that where we rely on our legitimate interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests.

In connection with PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. To the extent we need to do this, the legal basis for such processing is that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or that the processing is necessary for the establishment, exercise or defence of legal claims.

16. For how long do you keep my personal data?

We retain the personal data processed by us for as long as is considered necessary for the purpose for which it was collected. This will vary according to the law and regulation applicable to the territory in which the data controller is based. In the absence of specific legal or regulatory requirements, our baseline retention period for records and other documentary evidence created in the PwC Ethics Helpline is 10 years from the closure of an investigation.

17. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed.
- You may be able to request deletion or erasure of your personal data in the following cases:
 - ☐ the personal data is no longer necessary in relation to the purposes for which it was collected and processed;
 - ☐ our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds;
 - ☐ your personal data has been unlawfully processed; or
 - ☐ your personal data must be erased to comply with a legal obligation to which we are subject.
- You may be able to restrict personal data processing in the following cases:
 - ☐ for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data;
 - ☐ your personal data have been unlawfully processed and you request restriction of processing instead of deletion;
 - ☐ your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or
 - ☐ for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us.



- You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us.

You may have the right to lodge complaints about personal data handling with your local data protection regulator.

18. Which other parties could handle my personal data?

a. Other PwC Member Firms

We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report.

b. Third Party Providers

We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems.

The third-party providers may use their own third-party subcontractors that have access to personal data (sub-processors).

It is our policy to use only third-party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.

c. Other recipients of personal data

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and
- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

19. Transfers of Personal Data

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries who may not have laws that provide specific protection for personal data. We will carry out such transfers only where we have a lawful basis to do so, including to a recipient (i) who is in a country which provides an adequate level of protection for personal data; or (ii) under an agreement which covers the applicable requirements for the transfer of personal data.

If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or
- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.



20. Data residency

PwC Ethics helpline is a cloud-based tool which is running and hosted outside the Middle East. Therefore, do not share confidential data owned or related to government entities or private sector regulated entities in the Middle East.

21. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

22. Contact points for questions and exercising legal rights

If you would like to exercise your legal rights or ask a question in relation to this privacy statement, please contact the ME Data Protection team at: mer_me_data_protection_management@pwc.com

Alternatively, you can:

- [submit a request](#) if you wish to exercise a legal right in relation to your personal data; and/or
- submit an [enquiry](#) if you have a question about PwC's handling of your personal data.

Kolkata SDC

PwC Ethics Helpline Frequently Asked Questions and Privacy Information

Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline.

The FAQs and Privacy Information Document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data.

This document was last updated in December 2020. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date.

FAQs

- **Key terms used in these FAQs**
- **Who is responsible for the personal data I submit to PwC Ethics Helpline?**
- **Who can use PwC Ethics Helpline?**
- **How do I contact PwC Ethics Helpline?**
- **What kinds of issues can I raise with PwC Ethics Helpline?**
- **When should I use other reporting channels?**
- **What if the information I provide turns out to be incorrect?**
- **Can I make a report anonymously?**
- **If I submit a report, is my identity protected?**
- **What personal data do you collect and why?**
- **Do not submit sensitive personal data unless it's necessary and relevant**
- **Site usage data that is collected automatically**
- **What personal data do you record if I ask a question about PwC policies or standards?**
- **Must I provide personal data as a statutory or contractual requirement?**
- **What legal justification do you rely on to process personal data?**
- **For how long do you keep my personal data?**
- **What are my rights in connection with my personal data?**
- **Which other parties could handle my personal data?**



- **Transfers of Personal Data from the European Economic Area**
- **Children**
- **Contact points for questions and exercising legal rights**

1. Key terms used in these FAQs

In these FAQs, we refer to information about you or information that identifies you as “**personal data**” or “**personal information**.” We use the term “**processing**” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to PwC Ethics Helpline?

The personal data you provide to PwC Ethics Helpline is processed by the PwC firm that is responsible for addressing or investigating the matter you have raised. This is usually the PwC firm where the incident took place or that is directly connected with the matter you have raised. Such PwC firm handling your personal data has the primary responsibility for ensuring that the handling of your personal data complies with the relevant data protection laws.

For a list of active client facing entities within the PwC network and countries and regions in which PwC member firms operate, see the links provided at the beginning of this PDF document.

In this document, “we,” “us” and “PwC” means the firm that is responsible for addressing the matter raised and that is the data controller of your personal information.

3. Who can use PwC Ethics Helpline?

PwC Ethics Helpline can be used by PwC workers (including PwC partners, directors, managers, employees, independent contractors, and contingent workers) and external stakeholders, such as business partners, clients, suppliers, and anyone who has interacted with PwC. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of the PwC Network as further specified below.

4. How do I contact PwC Ethics Helpline

There are two ways to contact PwC Ethics Helpline: by telephone and by Web.

PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24-hour access. NAVEX specialists will receive reports submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC’s Global Code of Conduct; or (3) unethical conduct.

Asking a question about any PwC policy, standard, or PwC’s Global Code of Conduct.

Examples of matters that can be reported under this helpline are matters such as financial, accounting, auditing, and bribery. However, these are just examples and you may report any **conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC’s Global Code of Conduct; or (3) unethical conduct.**

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don't feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue.

Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

We encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique. Note that, for the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

Your identity will be treated with the highest levels of confidentiality and will only be shared with people who need access to this to investigate the report or who are part of legal proceedings.

We will not disclose your identity to the alleged wrongdoer. Please note that the exceptional situation where we may be required to do this is if you acted maliciously or deliberately abused the process, the accused raises a claim, and we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary, as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data unless it's necessary and relevant

We do not require submission of sensitive personal data through PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will promptly delete any sensitive personal data that is not necessary to investigate a concern.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third-party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

15. What legal justification do you rely on to process personal data?

We rely on our legitimate interests to process your personal data in connection with PwC Ethics Helpline. Please note that where we rely on our legitimate interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests.

In connection with PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. To the extent we need to do this, the legal basis for such processing is that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or that the processing is necessary for the establishment, exercise or defence of legal claims.

16. For how long do you keep my personal data?

We only keep personal data (i) for the period of time needed to investigate your report or (ii) as otherwise necessary in connection with disciplinary proceedings, legal proceedings (including appeals), or other investigation or inquiry.

If we determine that a report is unsubstantiated, we will securely delete the personal data associated with the unsubstantiated report as soon as practicable following this determination and in accordance with applicable law.

17. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed.
- You may be able to request deletion or erasure of your personal data in the following cases:
 - ☐ the personal data is no longer necessary in relation to the purposes for which it was collected and processed;
 - ☐ our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds;
 - ☐ your personal data has been unlawfully processed; or
 - ☐ your personal data must be erased to comply with a legal obligation to which we are subject.
- You may be able to restrict personal data processing in the following cases:
 - ☐ for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data;
 - ☐ your personal data have been unlawfully processed and you request restriction of processing instead of deletion;
 - ☐ your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or
 - ☐ for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us.
- You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us.

You may have the right to lodge complaints about personal data handling with your local data protection regulator.

18. Which other parties could handle my personal data?

a. Other PwC Member Firms

We may share personal data with other PwC firms in the Network (each of which is a separate and distinct legal entity), but only if strictly necessary in connection with investigating a report.

b. Third Party Providers



We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems.

The third-party providers may use their own third-party subcontractors that have access to personal data (sub-processors).

It is our policy to use only third-party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.

c. Other recipients of personal data

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and
- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

19. Transfers of Personal Data

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. Recipient countries may not have laws that provide specific protection for personal data.

If we collect your personal data and transfer outside the country where you are located then it will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or
- under an agreement which satisfies PwC requirements for the transfer of personal data.

20. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

21. Contact points for questions and exercising legal rights

You can:

- submit a [request](#) if you wish to exercise a legal right in relation to your personal data; and/or
- submit an [enquiry](#) if you have a question about PwC's handling of your personal data.



Kuwait

PwC Ethics Helpline - Frequently Asked Questions and Privacy Information

Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline.

The FAQs and Privacy Information Document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data.

This document was last updated in April 2021. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date.

Key terms used in these FAQs

Who is responsible for the personal data I submit to PwC Ethics Helpline?

Who can use PwC Ethics Helpline?

How do I contact PwC Ethics Helpline?

What kinds of issues can I raise with PwC Ethics Helpline?

When should I use other reporting channels?

What if the information I provide turns out to be incorrect?

Can I make a report anonymously?

If I submit a report, is my identity protected?

What personal data do you collect and why?

Do not submit sensitive personal data unless it's necessary and relevant

Site usage data that is collected automatically

What personal data do you record if I ask a question about PwC policies or standards?

Must I provide personal data as a statutory or contractual requirement?

What legal justification do you rely on to process personal data?

For how long do you keep my personal data?

What are my rights in connection with my personal data?

Which other parties could handle my personal data?

Transfers of Personal Data from the European Economic Area



Children

Contact points for questions and exercising legal rights

1. Key terms used in these FAQs

In these FAQs, we refer to information about you or information that identifies you as “**personal data**” or “**personal information**.” We use the term “**processing**” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to PwC Ethics Helpline?

The data controller of personal data you provide to PwC Ethics Helpline is the PwC firm that is responsible for addressing or investigating the matter you have raised. This is usually the PwC firm where the incident took place or that is directly connected with the matter you have raised. A “data controller” has primary responsibility for ensuring that the handling of your personal data complies with data protection laws.

For a list of active client facing entities within the PwC network and countries and regions in which PwC member firms operate, see the links provided at the beginning of this PDF document.

In this document, “we,” “us” and “PwC” means the PwC firm that is responsible for addressing the matter raised and that is the data controller of your personal information.

3. Who can use PwC Ethics Helpline?

PwC Ethics Helpline can be used by PwC workers (including PwC partners, directors, managers, employees, independent contractors, and contingent workers) and external stakeholders, such as business partners, clients, suppliers, and anyone who has interacted with PwC. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of the PwC Network as further specified below.

4. How do I contact PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone and by Web.

For details see: <https://www.pwc.com/ethicshelpline>

PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24-hour access. NAVEX specialists will receive reports submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC’s Global Code of Conduct; or (3) unethical conduct.	Asking a question about any PwC policy, standard, or PwC’s Global Code of Conduct.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don’t feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue.

Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

Yes you can. However, we would encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique.

For the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter. However, if total anonymity is requested, it is important to note that successful investigation and resolution of the matter may depend on the amount of information shared and ongoing interaction. There are limits on the firm's ability to investigate and resolve issues in circumstances in which the caller chooses to remain anonymous.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

If you decide to submit your report anonymously, please see point 8 above.

If you decide to submit your name when making a report, your identity will be treated with the highest levels of confidentiality and will only be shared with people on a strictly need-to-know basis either to investigate the report or if required by law. However, we cannot guarantee that the wrongdoer will not become aware of your identity as part of the investigation process, as the nature of the issue may, without direct disclosure by us, subsequently naturally reveal the identities of people involved. This could happen, for example but not limited to, if the case is particularly unique, and/or where we may be required to disclose your identity if you acted maliciously or deliberately abused the process, the accused raises a claim, or we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.



We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data unless it's necessary and relevant

We do not require submission of sensitive personal data through PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will delete any sensitive personal data that is not necessary to investigate a concern.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

15. What legal justification do you rely on to process personal data?

The data protection laws of some jurisdictions require that we set out in this document our justification, based on law, for collecting and processing your personal data.

We rely on our legitimate interests to process your personal data in connection with PwC Ethics Helpline. Please note that where we rely on our legitimate interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests.

In connection with PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. To the extent we need to do this, the legal basis for such processing is that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or that the processing is necessary for the establishment, exercise or defence of legal claims.

16. For how long do you keep my personal data?

We retain the personal data processed by us for as long as is considered necessary for the purpose for which it was collected. This will vary according to the law and regulation applicable to the territory in which the data controller is based. In the absence of specific legal or regulatory requirements, our baseline retention period for records and other documentary evidence created in the PwC Ethics Helpline is 10 years from the closure of an investigation.

17. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed.
- You may be able to request deletion or erasure of your personal data in the following cases:
 - ☐ the personal data is no longer necessary in relation to the purposes for which it was collected and processed;
 - ☐ our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds;
 - ☐ your personal data has been unlawfully processed; or
 - ☐ your personal data must be erased to comply with a legal obligation to which we are subject.
- You may be able to restrict personal data processing in the following cases:
 - ☐ for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data;
 - ☐ your personal data have been unlawfully processed and you request restriction of processing instead of deletion;
 - ☐ your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or
 - ☐ for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us.



- You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us.

You may have the right to lodge complaints about personal data handling with your local data protection regulator.

18. Which other parties could handle my personal data?

a. Other PwC Member Firms

We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report.

b. Third Party Providers

We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems.

The third-party providers may use their own third-party subcontractors that have access to personal data (sub-processors).

It is our policy to use only third-party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.

c. Other recipients of personal data

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and
- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

19. Transfers of Personal Data

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries who may not have laws that provide specific protection for personal data. We will carry out such transfers only where we have a lawful basis to do so, including to a recipient (i) who is in a country which provides an adequate level of protection for personal data; or (ii) under an agreement which covers the applicable requirements for the transfer of personal data.

If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or
- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.

20. Data residency

PwC Ethics helpline is a cloud-based tool which is running and hosted outside the Middle East. Therefore, do not share confidential data owned or related to government entities or private sector regulated entities in the Middle East.

21. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

22. Contact points for questions and exercising legal rights

If you would like to exercise your legal rights or ask a question in relation to this privacy statement, please contact the ME Data Protection team at: mer_me_data_protection_management@pwc.com

Alternatively, you can:

- [submit a request](#) if you wish to exercise a legal right in relation to your personal data; and/or
- submit an [enquiry](#) if you have a question about PwC's handling of your personal data.

Latvia

PwC Ethics Helpline Frequently Asked Questions and Privacy Information	PwC Ētiskās palīdzības dienests, biežāk uzdotie jautājumi un informācija par privātumu
Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline. The FAQs and Privacy Information Document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data. This document was last updated in April 2021. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date. Key terms used in these FAQs Who is responsible for the personal data I submit to PwC Ethics Helpline? Who can use PwC Ethics Helpline? How do I contact PwC Ethics Helpline? What kinds of issues can I raise with PwC Ethics Helpline? When should I use other reporting channels? What if the information I provide turns out to be incorrect? Can I make a report anonymously? If I submit a report, is my identity protected? What personal data do you collect and why? Do not submit sensitive personal data unless it's necessary and relevant Site usage data that is collected automatically	Pirms ziņojuma brīvprātīgas iesniegšanas PwC Ētiskās palīdzības dienestam lūdzam Tevi iepazīties ar biežāk uzdotajiem jautājumiem ("BUJ"). Šajā BUJ un privātuma politikas dokumentā ir skaidrots, par kādiem jautājumiem var ziņot PwC Ētiskās palīdzības dienestam, kādā veidā dienestam iesniegtie personas dati tiek apstrādāti un aizsargāti, kā arī par Tavām tiesībām saistībā ar personas datiem. Šis dokuments pēdējo reizi aprīlis 2021. gada jūnijā, taču mēs varam to aktualizēt nākotnē. Ja mēs to darīsim, tad mēs nomainīsim šajā lappusē norādīto pēdējās aktualizācijas datumu. Aktualizētais dokuments ir spēkā no pēdējās aktualizācijas datuma. Galvenie termini, kas lietoti šajos BUJ Kurš ir atbildīgs par personas datiem, ko es iesniedzu PwC Ētiskās palīdzības dienestam? Kurš var izmantot PwC Ētiskās palīdzības dienestu? Kā man sazināties ar PwC Ētiskās palīdzības dienestu? Kāda veida jautājumus es varu risināt PwC Ētiskās palīdzības dienestā? Kad man jāizmanto citi ziņošanas kanāli? Kas notiek, ja manis sniegtā informācija izrādās nepatiesa? Vai es varu iesniegt ziņojumu anonīmi? Ja es iesniedzu ziņojumu, vai mana identitāte

What personal data do you record if I ask a question about PwC policies or standards?
Must I provide personal data as a statutory or contractual requirement?
What legal justification do you rely on to process personal data?
For how long do you keep my personal data?
Automated decision making
What are my rights in connection with my personal data?
Which other parties could handle my personal data?
Transfers of Personal Data from the European Economic Area
Children
Contact points for questions and exercising legal rights

1. Key terms used in these FAQs

In these FAQs and Privacy Information, we refer to information about you or information that identifies you as “personal data” or “personal information.” We use the term “processing” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to PwC Ethics Helpline?

The data controller of personal data you provide to PwC Ethics Helpline is PricewaterhouseCoopers SIA, PricewaterhouseCoopers Information Technology Services SIA, Law Firm PricewaterhouseCoopers Legal, the Latvian firm of the PwC global network. The Latvian firm will investigate complaints under its responsibilities if the incident occurred in Latvia or if it is directly connected with the matter you have raised. As “data controller”, the Latvian firm has primary responsibility for ensuring that the handling of your personal data complies with relevant data protection laws. In this document, “we,” “us” and “PwC” means the Latvian firm of the PwC global network that is responsible for addressing the matter raised and that is the data controller of your personal information.

3. Who can use PwC Ethics Helpline?

PwC Ethics Helpline can be used by anyone, including PwC personnel (e.g. PwC partners, directors, managers, employees, independent contractors, and contingent workers), external stakeholders, such as business partners, clients, suppliers, and anyone else who has interacted with PwC or has an interest in our activities. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of PwC as further specified below.

tiek aizsargāta?

Kādus personas datus jūs vācat un kāpēc?
Neiesniedz sensitīvus personas datus, ja tie nav nepieciešami un būtiski!

Vietnes lietošanas dati, kas tiek vākti automātiski

Kādus personas datus jūs reģistrējat, ja es uzdošu jautājumu par PwC politiku vai standartiem?

Vai man ir likumisks vai ligumisks pienākums iesniegt personas datus?

Kāds ir jūsu veiktās personas datu apstrādes juridiskais pamats?

Cik ilgi jūs glabājat manus personas datus?

Automatizēta lēmumu pieņemšana

Kādas ir manas tiesības attiecībā uz personas datiem?

Kuras citas personas varētu apstrādāt manus personas datus?

Personas datu nodošana no EEZ

Bērni

Kontaktpersonas jautājumu uzdošanai un likumisko tiesību izmantošanai

1. Galvenie termini, kas lietoti šajos BUJ

Šajā BUJ un privātuma politikas dokumentā mēs informāciju par Tevi vai informāciju, kas Tevi identificē, dēvējam par “personas datiem” vai “personas informāciju.” Mēs lietojam terminu “apstrāde,” lai aprakstītu jebkādu rīcību vai darbību ar personas datiem, t.sk. datu vākšanu, glabāšanu, organizēšanu, analizēšanu, pārbaudīšanu, nodošanu un iznīcināšanu.

2. Kurš ir atbildīgs par personas datiem, ko es iesniedzu PwC Ētiskās palīdzības dienestam?

Attiecībā uz personas datiem, ko Tu iesniedz PwC Ētiskās palīdzības dienestam, datu pārzinis ir PwC globālā tīkla Latvijas uzņēmumi PricewaterhouseCoopers SIA, PricewaterhouseCoopers Information Technology Services SIA, PricewaterhouseCoopers Legal ZAB. Latvijas uzņēmums savu pienākumu ietvaros izskatīs sūdzības, ja incidents noticis Latvijā vai ja tas tieši saistīts ar Tevis iesniegto jautājumu. Latvijas uzņēmumam kā datu pārzinim ir primārā atbildība par to, lai Tavu personas datu apstrāde atbilst datu aizsardzības jomu reglamentējošiem normatīvajiem aktiem. Šajā dokumentā “mēs,” “mums” un “PwC” nozīmē PwC globālā tīkla Latvijas uzņēmumu, kurš ir atbildīgs par iesniegtā jautājuma risināšanu un kurš ir Tavu personas informācijas datu pārzinis.

3. Kurš var izmantot PwC Ētiskās palīdzības dienestu?

PwC Ētiskās palīdzības dienestu var izmantot ikviens, arī PwC personāls (piemēram, PwC partneri, direktori,

4. How do I contact PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone ([link](#)) and by Web ([link](#)).

PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24-hour access. NAVEX specialists will receive reports submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC's Global Code of Conduct; or (3) unethical conduct

Asking a question about any PwC policy, standard, or PwC's Global Code of Conduct.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don't feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realize that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue.

Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

We encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique. Note that, for the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter.

vadītāji, darbinieki, neatkarīgi darbuzņēmēji un pagaidu darbinieki), ārējas ieinteresētās personas, piemēram, sadarbības partneri, klienti un piegādātāji, kā arī jebkura cita persona, kas sadarbojusies ar PwC vai kurai ir interese par mūsu darbību. Šīs personas var brīvprātīgi sazināties ar PwC Ētiskās palīdzības dienestu, lai uzdotu jautājumu vai ziņotu par atbilstības prasību neievērošanu saistībā ar PwC tīkla darbību, kā aprakstīts šī dokumenta nākamajās sadaļās.

4. Kā man sazināties ar PwC Ētiskās palīdzības dienestu?

Ar PwC Ētiskās palīdzības dienestu var sazināties divos veidos – pa tālruni (saite) un tīmeklī (saite).

PwC ir noslēdzis līgumu ar neatkarīgu trešo personu NAVEX, kura administrē Ētiskās palīdzības dienestu. Šis instruments nodrošina diennakts piekļuvi. NAVEX speciālisti saņems telefoniski vai tīmekļa vietnē iesniegtus ziņojumus un pārsūtīs tos attiecīgajiem PwC pārstāvjiem uz pārbaudi.

5. Kāda veida jautājumus es varu risināt PwC Ētiskās palīdzības dienestā?

PwC Ētiskās palīdzības dienests ir paredzēts, lai –

- ziņotu par jebkādu rīcību, ko Tu uzskati par nopietnu (1) normatīvo aktu pārkāpumu, (2) PwC politikas, standarta vai Globālā ētikas kodeksa pārkāpumu, vai (3) neētisku rīcību;
- uzdotu jautājumu par jebkuru PwC politiku un standartu, kā arī par PwC Globālo ētikas kodeksu.

6. Kad man jāizmanto citi ziņošanas kanāli?

Apsver iespēju apspriest šo situāciju ar kādu PwC darbinieku, izmantojot esošos kanālus. Ja Tev ir neērti to darīt vai arī Tu nezini, pie kā vērsties, tad izmanto PwC Ētiskās palīdzības dienestu.

7. Kas notiek, ja manis sniegtā informācija izrādās nepatiesa?

Apzinies, ka Tevis sniegtā informācija var novest pie lēmumiem, kas skar citas personas, tādēļ Tev jāsniedz informācija, ko Tu uzskati par patiesu. Taču pret personu, kas labticīgi ziņo PwC Ētiskās palīdzības dienestam, nekādā gadījumā netiks vērstas represijas arī tad, ja informācija vēlāk izrādīsies nepatiesa.

Ļaunprātīga apmelošana vai PwC Ētiskās palīdzības dienesta ļaunprātīga izmantošana nav pieļaujama un var novest pie disciplinārsoda vai arī attiecīgos gadījumos pat pie darba attiecību izbeigšanas.

8. Vai es varu iesniegt ziņojumu anonīmi?

Mēs mudinām Tevi, iesniedzot ziņojumu, identificēt sevi, jo tas mums palīdzēs izvērtēt ziņojumā aprakstīto situāciju un aizsargāt Tevi ilgtermiņā. Uz Tavu identitāti

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

Your identity will be treated with the highest levels of confidentiality and will only be shared with people who need access to this to investigate the report or who are part of legal proceedings.

We will not disclose your identity to the alleged wrongdoer. Please note that the exceptional situation where we may be required to do this is if you acted maliciously or deliberately abused the process, the accused raises a claim, and we must disclose your identity by law.

10. What personal data do you collect and why? We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary, as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data unless it's necessary and relevant.

We do not require submission of sensitive personal data through PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will promptly delete any sensitive personal data that is not necessary to investigate a concern.

un sniegto informāciju tiks attiecināts visaugstākais konfidencialitātes līmenis, un tā tiks izpausta tikai personām, kam to ir nepieciešams zināt.

Ja Tu iesniedz ziņojumu anonīmi, mēs to pārbaudīsim. Mēs nevaram garantēt pastāvīgu anonimitāti, jo iesaistīto personu identitātes var vēlāk bez mūsu vainas dabiski atklāties jautājuma rakstura dēļ, piemēram, ja lieta ir īpaši unikāla. Ņem vērā, ka lielākajā daļā anonīmi iesniegto ziņojumu mēs nespējam atšifrēt ziņotāja identitāti.

Visbeidzot, mēs lūdzam Tevi sniegt mums tik sīku informāciju, cik Tu uzskati par nepieciešamu, lai mēs varētu izvērtēt ziņojumā aprakstīto situāciju.

9. Ja es iesniedzu ziņojumu, vai mana identitāte tiek aizsargāta?

Uz Tavu identitāti tiks attiecināts visaugstākais konfidencialitātes līmenis. Tava identitāte tiks atklāta tikai personām, kurām ir nepieciešams tai piekļūt, lai izvērtētu ziņojumā aprakstīto situāciju, vai personām, kuras piedalās tiesas procesā.

Mēs neizpaužim Tavu identitāti ziņojumā norādītajam pārkāpējam. Lūdzam ņemt vērā, ka izņēmuma situācija, kurā mums var rasties pienākums izpaust Tavu identitāti, iestājas tad, ja Tu esi rīkojies ļaunprātīgi vai tieši pārkāpis likumā noteikto kārtību, apsūdzētais ceļ prasību, un mums ir likumisks pienākums izpaust Tavu identitāti.

10. Kādus personas datus jūs vācat un kāpēc?

Mēs vācam personas datus, ko Tu iesniedz, iesniedzot ziņojumu. Šie dati var būt:

- Tavs vārds, uzvārds un attiecības ar PwC;
- personas identifikācijas dati, nodaļa, kontaktinformācija, uzvedība un citi dati par personu (personām), kas iesaistītas ziņojumā aprakstītajā situācijā;
- personas identifikācijas dati, nodaļa, kontaktinformācija un citi dati par personām, kam ir zināma ziņojumā aprakstītā situācija.

Mēs varam vākt personas datus par Tevi arī netieši. Tos var sniegt citi ziņotāji, uzraugi, lietas dalībnieki un citas pilnvarotās personas, kas iesaistītas situācijas izvērtēšanā.

Mēs izmantojam tikai tādus personas datus, kas nepieciešami, lai uzsāktu un pabeigtu ziņojumā aprakstītās situācijas izvērtēšanu. Mēs varam izmantot personas datus arī tad, ja tas ir nepieciešams ar ziņojumu saistītā tiesas procesā, kā arī savu likumisko pienākumu izpildē (mums var rasties likumisks pienākums ziņot par noteiktiem jautājumiem attiecīgām ārējām iestādēm).

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third-party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

15. What legal justification do we rely on to process personal data?

We rely on our legitimate interests to process your personal data in connection with PwC Ethics Helpline. Please note that where we rely on our legitimate interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests.

In connection with PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. To the extent we need to do this, the condition for such processing, which will vary according to the specific matter under investigation, will be one of the categories below:

11. Neiesniedz sensitīvus personas datus, ja tie nav nepieciešami un būtiski.

Mēs neprasām sensitīvu personas datu iesniegšanu PwC Ētiskās palīdzības dienestam. Šādu datu piemēri ir rase vai etniskā izcelsme, reliģiskie vai cita veida uzskati, politiskā pārliecība, sodāmība, fiziskā vai garīgā veselība, dalība arodbiedrībās, ģenētiskie vai biometriskie dati (ja tos izmanto, lai personu unikāli identificētu), seksuālā dzīve vai orientācija. Taču mēs varētu saņemt sensitīvus personas datus, jo Tu tos brīvprātīgi iesniedz sava ziņojuma ietvaros. Mēs izmantojam tikai tādus personas datus, kas ir nepieciešami situācijas izvērtēšanai, un jebkādos sensitīvus personas datus, kas situācijas izvērtēšanai nav nepieciešami, mēs nekavējoties dzēsīsim.

12. Vietnes lietošanas dati, kas tiek vākti automātiski

PwC Ētiskās palīdzības dienests, kuru nodrošina mūsu trešās personas pakalpojumu sniedzējs NAVEX, automātiski vāc noteiktus sistēmas datus par tīmekļa vietnes apmeklējumiem, ieskaitot interneta protokola adresi, pārlūka tipu un valodu, kā arī Tava pieprasījuma datumu un laiku. Šie sistēmas dati tiek izmantoti PwC Ētiskās palīdzības dienesta darbības uzlabošanai un nav saistīti ar Tevi personīgi. Sīkāka informācija atrodama NAVEX privātuma politikas dokumentā PwC Ētiskās palīdzības dienesta mājaslapas apakšā.

13. Kādus personas datus jūs reģistrējat, ja es uzdošu jautājumu par PwC politiku vai standartiem?

Tu vari sazināties ar PwC Ētiskās palīdzības dienestu, lai uzdotu jautājumu par jebkuru PwC politiku un standartu, kā arī par PwC Globālo ētikas kodeksu. Mēs izmantojam personas datus (parasti vārdu, uzvārdu, ieņemamo amatu un e-pasta adresi), kas nepieciešami saziņai ar Tevi, lai mēs varam izskatīt Tavu jautājumu. Mēs neglabājam ierakstus, kas uzdotos jautājumus attiecina uz konkrētām personām. Izņēmums ir tad, ja jautājums skar iespējamu pārkāpumu saistībā ar PwC tīkla darbību, kurš tiks izskatīts šī dokumenta citās sadaļās norādītajā kārtībā.

14. Vai man ir likumisks vai līgumisks pienākums iesniegt personas datus?

Personas datu iesniegšana PwC Ētiskās palīdzības dienestam ir brīvprātīga, un nepastāv ne likumisks, ne līgumisks pienākums iesniegt personas datus. Sazināties ar PwC Ētiskās palīdzības dienestu vai iesniegt tam ziņojumu nav obligāti.

15. Kāds ir jūsu veiktās personas datu apstrādes juridiskais pamats?

Ar PwC Ētiskās palīdzības dienestu saistīto personas datu apstrādes pamats ir mūsu leģitīmās intereses.

- that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or
- that the processing is necessary for the establishment, exercise or defence of legal claims, or
- that the processing is necessary for reasons of substantial public interest.

16. For how long do you keep my personal data?

We retain the personal data processed by us for as long as is considered necessary for the purpose for which it was collected. Our baseline retention period for records and other documentary evidence created in the PwC Ethics Helpline is 10 years from the closure of an investigation.

17. Automated decision making

Your personal data will not be used for automated decision-making, including profiling, which produces legal effects concerning you or similarly significantly affects you.

18. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed.
- You may be able to request deletion or erasure of your personal data in the following cases:
 - ☐ the personal data is no longer necessary in relation to the purposes for which it was collected and processed;
 - ☐ our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds;
 - ☐ your personal data has been

Lūdzam ņemt vērā, ka gadījumos, kad Tavu personas datu apstrādes pamats ir mūsu leģitīmās intereses, mēs esam secinājuši, ka Tavas intereses un pamattiesības nav svarīgākas par mūsu leģitīmajām interesēm.

Attiecībā uz PwC Ētiskās palīdzības dienestu mūsu leģitīmās intereses ir:

- ļaut personām uzdot jautājumus un konfidenciāli ziņot mums par iespējamiem nopietniem pārkāpumiem;
- konstatēt, novērst un izskatīt normatīvo aktu, PwC Globālā ētikas kodeksa un profesionālo standartu pārkāpumus.

Mēs neplānojam apstrādāt sensitīvus personas datus saistībā ar PwC Ētiskās palīdzības dienestu. Tādā apmērā, kādā mums tas jā dara, šādas apstrādes priekšnoteikums, kurš mainīsies atkarībā no izvērtējamā jautājuma, būs viena no šīm kategorijām:

- apstrāde ir nepieciešama, lai izpildītu PwC pienākumus un īstenotu konkrētas tiesības nodarbinātības, sociālās drošības un sociālās aizsardzības tiesību jomā;
- apstrāde ir nepieciešama likumīgu prasību celšanai, īstenošanai vai aizstāvēšanai;
- apstrāde ir nepieciešama svarīgu sabiedrības interešu dēļ.

16. Cik ilgi jūs glabājat manus personas datus?

Mūsu apstrādātos personas datus mēs glabājam tik ilgi, cik uzskatāms par nepieciešamu mērķim, kuram tie ievākti. Parastais glabāšanas termiņš PwC Ētiskās palīdzības dienestā izveidotiem ierakstiem un citiem pierādījumiem ir desmit gadi no sūdzības izskatīšanas noslēguma.

17. Automatizēta lēmumu pieņemšana Tavi personas dati netiks izmantoti automatizētai lēmumu pieņemšanai, t.sk. profilēšanai, kas rada Tev juridiskas sekas vai līdzīgā veidā Tevi būtiski ietekmē.

18. Kādas ir manas tiesības attiecībā uz personas datiem?

Neatkarīgi no tā, vai ziņojumu iesniedz Tu pats vai tas iesniegts par Tevi, ja mēs glabājam vai apstrādājam Tavus personas datus, Tev var rasties tiesības atbilstoši datu aizsardzības jomu reglamentējošiem normatīvajiem aktiem. Mēs varam aizkavēt vai atteikt pieprasījumus, ja piekļuves piešķiršana, mūsaprāt, apdraudēs konfidencialitāti vai mazinās mūsu spēju izvērtēt ziņojumā aprakstīto situāciju.

Tu vari izmantot šādas likumiskas tiesības:

- Tu vari saņemt apstiprinājumu par to, vai mēs apstrādājam Tavus personas datus, piekļūt savu personas datu kopijai un saņemt noteiktu

☐ unlawfully processed; or ☐ your personal data must be erased to comply with a legal obligation to which we are subject. - You may be able to restrict personal data processing in the following cases: ☐ for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data; ☐ your personal data have been unlawfully processed and you request restriction of processing instead of deletion; ☐ your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or ☐ for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us. - You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us. You may have the right to lodge complaints about personal data handling with your local data protection regulator. For further information on your rights and how to complain to your local data protection regulator, please refer to the following website https://www.dvi.gov.lv/en/ 19. Which other parties could handle my personal data? a. Other PwC Member Firms We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report. b. Third Party Providers We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems. The third-party providers may use their own third-party subcontractors that have access to personal data (sub-	citu informāciju, t.sk. par šīs apstrādes iemeslu un par Tavu personas datu saņēmējiem. - Tu vari pieprasīt savu personas datu labošanu, ja tie ir neprecīzi, un papildināt nepilnīgus personas datus. - Tu vari pieprasīt savu personas datu dzēšanu šādos gadījumos: ☐ Tavi personas dati vairs nav nepieciešami mērķiem, kuriem tie ievākti un apstrādāti; ☐ apstrādes juridiskais pamats ir mūsu leģitīmo interešu īstenošana, Tu iebilsti pret šo apstrādi, un mums nav svarīgāka juridiska pamata; ☐ Tavi personas dati ir apstrādāti nelikumīgi; ☐ Tavi personas dati jādzēš, lai izpildītu uz mums attiecināmu likumisku pienākumu. - Tu vari ierobežot savu personas datu apstrādi šādos gadījumos: ☐ uz laikposmu, kas ļauj mums pārbaudīt Tavu personas datu precizitāti, ja Tu to esi apstrādējis; ☐ Tavi personas dati ir apstrādāti nelikumīgi, bet datu dzēšanas vietā Tu pieprasi apstrādes ierobežošanu; ☐ Tavi personas dati vairs nav nepieciešami mērķiem, kuriem tie ievākti un apstrādāti, bet tie ir nepieciešami Tev pašam likumīgu prasību celšanai, īstenošanai vai aizstāvēšanai; ☐ uz laikposmu, kas ļauj mums pārbaudīt, vai mūsu juridiskais pamats ir svarīgāks par Tavām interesēm, ja Tu esi iebildis pret šo apstrādi mūsu leģitīmo interešu īstenošanai. - Tu vari iebilst pret savu personas datu apstrādi, ja tās juridiskais pamats ir mūsu leģitīmo interešu īstenošana. Tev var rasties tiesības iesniegt sūdzības par personas datu apstrādi Datu valsts inspekcijai ("DVI"). Sīkāka informācija par Tavām tiesībām un iespēju iesniegt sūdzību DVI atrodama šeit: https://www.dvi.gov.lv/ 19. Kuras citas personas varētu apstrādāt manus personas datus? a. Citi PwC tīkla dalībuzņēmumi Mēs varam nodot personas datus citiem PwC tīkla uzņēmumiem, bet tikai tad, ja tas ir stingri

processors).

It is our policy to use only third-party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.

c. Other recipients of personal data

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and
- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

20. Transfers of Personal Data from the European Economic Area

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries outside the European Economic Area (EEA). Recipient countries may not have laws that provide specific protection for personal data.

If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or
- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.

21. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

22. Contact points for questions and exercising legal rights

If you would like to exercise your legal rights or ask a question in relation to this privacy statement, please contact the Latvian Data Protection team via the following [form](#).

nepieciešams saistībā ar sūdzības izskatīšanu.

b. Trešo personu pakalpojumu sniedzēji

Mēs varam izpaust personas datus trešo personu darbuzņēmējiem un apakšuzņēmējiem, kā arī to meitas sabiedrībām, radniecīgām sabiedrībām un asociētām sabiedrībām. Trešās personas atbalsta PwC tīklu, nodrošinot un administrējot IT sistēmas.

Trešo personu pakalpojumu sniedzēji var izmantot savus trešo personu apakšuzņēmējus, kam ir piekļuve personas datiem (apakšapstrādātājus). Mūsu politika ir izmantot tikai tādas trešo personu pakalpojumu sniedzējus, kuri apņemas uzturēt atbilstošu drošības un konfidencialitātes līmeni, apstrādāt personas datus tikai saskaņā ar PwC norādījumiem un tādas pašus pienākumus uzlikt saviem apakšapstrādātājiem.

c. Citi personas datu saņēmēji

Mēs varam izpaust personas datus arī –

- profesionāliem konsultantiem, piemēram, zvērinātu advokātu birojiem, kas nepieciešami mūsu likumīgo prasību celšanai, īstenošanai vai aizstāvēšanai un konsultāciju saņemšanai;
- tiesībsargājošām iestādēm, valsts pārvaldes iestādēm un uzraugošām iestādēm saskaņā ar spēkā esošajiem normatīvajiem aktiem.

20. Personas datu nodošana no EEZ

Ja mēs apstrādājam Tavus personas datus, tie var tikt nosūtīti ārpus Tavas atrašanās valsts, t.sk. glabāšanai. Tās var būt arī valstis ārpus Eiropas Ekonomikas zonas ("EEZ"). Saņēmējvalstis varētu nebūt normatīvo aktu, kas personas datiem paredz konkrētu aizsardzību.

Ja mēs vācam Tavus personas datus EEZ ietvaros, tad nodošana ārpus EEZ būs tikai –

- saņēmējam teritorijā, kas Taviem personas datiem nodrošina atbilstošu aizsardzības līmeni;
- saskaņā ar līgumu, kas izpilda ES prasības attiecībā uz personas datu nodošanu datu apstrādātājiem vai pārziniem ārpus EEZ, piemēram, Eiropas Komisijas apstiprinātas līgumu standartklauzulas.

21. Bērni

PwC Ētiskās palīdzības dienests nav paredzēts izmantošanai personām, kas nav sasniegušas 18 gadu vecumu.

22. Kontaktpersonas jautājumu uzdošanai un likumisko tiesību izmantošanai

Ja Tu vēlies izmantot savas likumiskās tiesības vai uzdot jautājumu par šo privātuma politikas dokumentu, lūdzam sazināties ar PricewaterhouseCoopers SIA datu aizsardzības speciālistiem, izmantojot [formu](#).

Lebanon

PwC Ethics Helpline - Frequently Asked Questions and Privacy Information

Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline.

The FAQs and Privacy Information Document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data.

This document was last updated in April 2021. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date.

Key terms used in these FAQs

Who is responsible for the personal data I submit to PwC Ethics Helpline?

Who can use PwC Ethics Helpline?

How do I contact PwC Ethics Helpline?

What kinds of issues can I raise with PwC Ethics Helpline?

When should I use other reporting channels?

What if the information I provide turns out to be incorrect?

Can I make a report anonymously?

If I submit a report, is my identity protected?

What personal data do you collect and why?

Do not submit sensitive personal data unless it's necessary and relevant

Site usage data that is collected automatically

What personal data do you record if I ask a question about PwC policies or standards?

Must I provide personal data as a statutory or contractual requirement?

What legal justification do you rely on to process personal data?

For how long do you keep my personal data?

What are my rights in connection with my personal data?

Which other parties could handle my personal data?

Transfers of Personal Data from the European Economic Area



Children

Contact points for questions and exercising legal rights

1. Key terms used in these FAQs

In these FAQs, we refer to information about you or information that identifies you as “**personal data**” or “**personal information**.” We use the term “**processing**” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to PwC Ethics Helpline?

The data controller of personal data you provide to PwC Ethics Helpline is the PwC firm that is responsible for addressing or investigating the matter you have raised. This is usually the PwC firm where the incident took place or that is directly connected with the matter you have raised. A “data controller” has primary responsibility for ensuring that the handling of your personal data complies with data protection laws.

For a list of active client facing entities within the PwC network and countries and regions in which PwC member firms operate, see the links provided at the beginning of this PDF document.

In this document, “we,” “us” and “PwC” means the PwC firm that is responsible for addressing the matter raised and that is the data controller of your personal information.

3. Who can use PwC Ethics Helpline?

PwC Ethics Helpline can be used by PwC workers (including PwC partners, directors, managers, employees, independent contractors, and contingent workers) and external stakeholders, such as business partners, clients, suppliers, and anyone who has interacted with PwC. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of the PwC Network as further specified below.

4. How do I contact PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone and by Web.

For details see: <https://www.pwc.com/ethicshelpline>

PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24-hour access. NAVEX specialists will receive reports submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC’s Global Code of Conduct; or (3) unethical conduct.	Asking a question about any PwC policy, standard, or PwC’s Global Code of Conduct.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don’t feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue.

Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

Yes you can. However, we would encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique.

For the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter. However, if total anonymity is requested, it is important to note that successful investigation and resolution of the matter may depend on the amount of information shared and ongoing interaction. There are limits on the firm's ability to investigate and resolve issues in circumstances in which the caller chooses to remain anonymous.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

If you decide to submit your report anonymously, please see point 8 above.

If you decide to submit your name when making a report, your identity will be treated with the highest levels of confidentiality and will only be shared with people on a strictly need-to-know basis either to investigate the report or if required by law. However, we cannot guarantee that the wrongdoer will not become aware of your identity as part of the investigation process, as the nature of the issue may, without direct disclosure by us, subsequently naturally reveal the identities of people involved. This could happen, for example but not limited to, if the case is particularly unique, and/or where we may be required to disclose your identity if you acted maliciously or deliberately abused the process, the accused raises a claim, or we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data unless it's necessary and relevant

We do not require submission of sensitive personal data through PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will delete any sensitive personal data that is not necessary to investigate a concern.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

15. What legal justification do you rely on to process personal data?

The data protection laws of some jurisdictions require that we set out in this document our justification, based on law, for collecting and processing your personal data.

We rely on our legitimate interests to process your personal data in connection with PwC Ethics Helpline. Please note that where we rely on our legitimate interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests.

In connection with PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. To the extent we need to do this, the legal basis for such processing is that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or that the processing is necessary for the establishment, exercise or defence of legal claims.

16. For how long do you keep my personal data?

We retain the personal data processed by us for as long as is considered necessary for the purpose for which it was collected. This will vary according to the law and regulation applicable to the territory in which the data controller is based. In the absence of specific legal or regulatory requirements, our baseline retention period for records and other documentary evidence created in the PwC Ethics Helpline is 10 years from the closure of an investigation.

17. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed.
- You may be able to request deletion or erasure of your personal data in the following cases:
 - ☐ the personal data is no longer necessary in relation to the purposes for which it was collected and processed;
 - ☐ our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds;
 - ☐ your personal data has been unlawfully processed; or
 - ☐ your personal data must be erased to comply with a legal obligation to which we are subject.
- You may be able to restrict personal data processing in the following cases:
 - ☐ for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data;
 - ☐ your personal data have been unlawfully processed and you request restriction of processing instead of deletion;
 - ☐ your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or
 - ☐ for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us.



- You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us.

You may have the right to lodge complaints about personal data handling with your local data protection regulator.

18. Which other parties could handle my personal data?

a. Other PwC Member Firms

We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report.

b. Third Party Providers

We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems.

The third-party providers may use their own third-party subcontractors that have access to personal data (sub-processors).

It is our policy to use only third-party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.

c. Other recipients of personal data

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and
- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

19. Transfers of Personal Data

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries who may not have laws that provide specific protection for personal data. We will carry out such transfers only where we have a lawful basis to do so, including to a recipient (i) who is in a country which provides an adequate level of protection for personal data; or (ii) under an agreement which covers the applicable requirements for the transfer of personal data.

If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or
- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.



20. Data residency

PwC Ethics helpline is a cloud-based tool which is running and hosted outside the Middle East. Therefore, do not share confidential data owned or related to government entities or private sector regulated entities in the Middle East.

21. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

22. Contact points for questions and exercising legal rights

If you would like to exercise your legal rights or ask a question in relation to this privacy statement, please contact the ME Data Protection team at: mer_me_data_protection_management@pwc.com

Alternatively, you can:

- [submit a request](#) if you wish to exercise a legal right in relation to your personal data; and/or
- submit an [enquiry](#) if you have a question about PwC's handling of your personal data.

Libya

PwC Ethics Helpline - Frequently Asked Questions and Privacy Information

Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline.

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Who is responsible for the personal data I submit to PwC Ethics Helpline?

Who can use PwC Ethics Helpline?

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Contact points for questions and exercising legal rights

1. Key terms used in these FAQs

In these FAQs, we refer to information about you or information that identifies you as “**personal data**” or “**personal information**.” We use the term “**processing**” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to PwC Ethics Helpline?

The data controller of personal data you provide to PwC Ethics Helpline is the PwC firm that is responsible for addressing or investigating the matter you have raised. This is usually the PwC firm where the incident took place or that is directly connected with the matter you have raised. A “data controller” has primary responsibility for ensuring that the handling of your personal data complies with data protection laws.

For a list of active client facing entities within the PwC network and countries and regions in which PwC member firms operate, see the links provided at the beginning of this PDF document.

In this document, “we,” “us” and “PwC” means the PwC firm that is responsible for addressing the matter raised and that is the data controller of your personal information.

3. Who can use PwC Ethics Helpline?

PwC Ethics Helpline can be used by PwC workers (including PwC partners, directors, managers, employees, independent contractors, and contingent workers) and external stakeholders, such as business partners, clients, suppliers, and anyone who has interacted with PwC. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of the PwC Network as further specified below.

4. How do I contact PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone and by Web.

For details see: <https://www.pwc.com/ethicshelpline>

PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24-hour access. NAVEX specialists will receive reports submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC’s Global Code of Conduct; or (3) unethical conduct.	Asking a question about any PwC policy, standard, or PwC’s Global Code of Conduct.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don’t feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue.

Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

Yes you can. However, we would encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique.

For the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter. However, if total anonymity is requested, it is important to note that successful investigation and resolution of the matter may depend on the amount of information shared and ongoing interaction. There are limits on the firm's ability to investigate and resolve issues in circumstances in which the caller chooses to remain anonymous.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

If you decide to submit your report anonymously, please see point 8 above.

If you decide to submit your name when making a report, your identity will be treated with the highest levels of confidentiality and will only be shared with people on a strictly need-to-know basis either to investigate the report or if required by law. However, we cannot guarantee that the wrongdoer will not become aware of your identity as part of the investigation process, as the nature of the issue may, without direct disclosure by us, subsequently naturally reveal the identities of people involved. This could happen, for example but not limited to, if the case is particularly unique, and/or where we may be required to disclose your identity if you acted maliciously or deliberately abused the process, the accused raises a claim, or we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.



We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data unless it's necessary and relevant

We do not require submission of sensitive personal data through PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will delete any sensitive personal data that is not necessary to investigate a concern.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

15. What legal justification do you rely on to process personal data?

The data protection laws of some jurisdictions require that we set out in this document our justification, based on law, for collecting and processing your personal data.

We rely on our legitimate interests to process your personal data in connection with PwC Ethics Helpline. Please note that where we rely on our legitimate interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests.

In connection with PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. To the extent we need to do this, the legal basis for such processing is that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or that the processing is necessary for the establishment, exercise or defence of legal claims.

16. For how long do you keep my personal data?

We retain the personal data processed by us for as long as is considered necessary for the purpose for which it was collected. This will vary according to the law and regulation applicable to the territory in which the data controller is based. In the absence of specific legal or regulatory requirements, our baseline retention period for records and other documentary evidence created in the PwC Ethics Helpline is 10 years from the closure of an investigation.

17. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed.
- You may be able to request deletion or erasure of your personal data in the following cases:
 - ☐ the personal data is no longer necessary in relation to the purposes for which it was collected and processed;
 - ☐ our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds;
 - ☐ your personal data has been unlawfully processed; or
 - ☐ your personal data must be erased to comply with a legal obligation to which we are subject.
- You may be able to restrict personal data processing in the following cases:
 - ☐ for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data;
 - ☐ your personal data have been unlawfully processed and you request restriction of processing instead of deletion;
 - ☐ your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or
 - ☐ for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us.



- You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us.

You may have the right to lodge complaints about personal data handling with your local data protection regulator.

18. Which other parties could handle my personal data?

a. Other PwC Member Firms

We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report.

b. Third Party Providers

We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems.

The third-party providers may use their own third-party subcontractors that have access to personal data (sub-processors).

It is our policy to use only third-party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.

c. Other recipients of personal data

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and
- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

19. Transfers of Personal Data

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries who may not have laws that provide specific protection for personal data. We will carry out such transfers only where we have a lawful basis to do so, including to a recipient (i) who is in a country which provides an adequate level of protection for personal data; or (ii) under an agreement which covers the applicable requirements for the transfer of personal data.

If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or
- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.



20. Data residency

PwC Ethics helpline is a cloud-based tool which is running and hosted outside the Middle East. Therefore, do not share confidential data owned or related to government entities or private sector regulated entities in the Middle East.

21. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

22. Contact points for questions and exercising legal rights

If you would like to exercise your legal rights or ask a question in relation to this privacy statement, please contact the ME Data Protection team at: mer_me_data_protection_management@pwc.com

Alternatively, you can:

- [submit a request](#) if you wish to exercise a legal right in relation to your personal data; and/or
- submit an [enquiry](#) if you have a question about PwC's handling of your personal data.

Lithuania

PwC Ethics Helpline - Frequently Asked Questions and Privacy Information

Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline.

The FAQs and Privacy Information Document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data.

This document was last updated in April 2021. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date.

Key terms used in these FAQs

Who is responsible for the personal data I submit to PwC Ethics Helpline?

Who can use PwC Ethics Helpline?

How do I contact PwC Ethics Helpline?

What kinds of issues can I raise with PwC Ethics Helpline?

When should I use other reporting channels?

What if the information I provide turns out to be incorrect?

Can I make a report anonymously?

If I submit a report, is my identity protected?

What personal data do you collect and why?

Do not submit sensitive personal data unless it's necessary and relevant

Site usage data that is collected automatically

What personal data do you record if I ask a question about PwC policies or standards?

Must I provide personal data as a statutory or contractual requirement?

What legal justification do you rely on to process personal data?

For how long do you keep my personal data?

Automated decision making

What are my rights in connection with my personal data?

Which other parties could handle my personal data?

Transfers of Personal Data from the European Economic Area

Children

Contact points for questions and exercising legal rights

1. Key terms used in these FAQs

In these FAQs and Privacy Information, we refer to information about you or information that identifies you as “personal data” or “personal information.” We use the term “processing” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to PwC Ethics Helpline?

The data controller of personal data you provide to PwC Ethics Helpline is UAB PricewaterhouseCoopers, the Lithuanian firm of the PwC global network. The Lithuanian firm will investigate complaints under its responsibilities if the incident occurred in Lithuania or if it is directly connected with the matter you have raised. As “data controller”, the Lithuanian firm has primary responsibility for ensuring that the handling of your personal data complies with relevant data protection laws. In this document, “we,” “us” and “PwC” means the Lithuanian firm of the PwC global network that is responsible for addressing the matter raised and that is the data controller of your personal information.

3. Who can use PwC Ethics Helpline?

PwC Ethics Helpline can be used by anyone, including PwC personnel (e.g. PwC partners, directors, managers, employees, independent contractors, and contingent workers), external stakeholders, such as business partners, clients, suppliers, and anyone else who has interacted with PwC or has an interest in our activities. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of PwC as further specified below.

4. How do I contact PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone ([link](#)) and by Web ([link](#)).

PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24-hour access. NAVEX specialists will receive reports submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC’s Global Code of Conduct; or (3) unethical conduct

Asking a question about any PwC policy, standard, or PwC’s Global Code of Conduct.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don’t feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue.

Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

We encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique. Note that, for the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

Your identity will be treated with the highest levels of confidentiality and will only be shared with people who need access to this to investigate the report or who are part of legal proceedings.

We will not disclose your identity to the alleged wrongdoer. Please note that the exceptional situation where we may be required to do this is if you acted maliciously or deliberately abused the process, the accused raises a claim, and we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary, as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data unless it's necessary and relevant

We do not require submission of sensitive personal data through PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation.

However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will promptly delete any sensitive personal data that is not necessary to investigate a concern.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third-party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

**13. What personal data do you record if I ask a question about PwC policies or standards?**

You can contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

15. What legal justification do we rely on to process personal data?

We rely on our legitimate interests to process your personal data in connection with PwC Ethics Helpline. Please note that where we rely on our legitimate interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests.

In connection with PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. To the extent we need to do this, the condition for such processing, which will vary according to the specific matter under investigation, will be one of the categories below:

- that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or
- that the processing is necessary for the establishment, exercise or defence of legal claims, or
- that the processing is necessary for reasons of substantial public interest.

16. For how long do you keep my personal data?

We retain the personal data processed by us for as long as is considered necessary for the purpose for which it was collected. Our baseline retention period for records and other documentary evidence created in the PwC Ethics Helpline is 10 years from the closure of an investigation.

17. Automated decision making

Your personal data will not be used for automated decision-making, including profiling, which produces legal effects concerning you or similarly significantly affects you.

18. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed.
- You may be able to request deletion or erasure of your personal data in the following cases:
 - the personal data is no longer necessary in relation to the purposes for which it was collected and processed;
 - our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds;
 - your personal data has been unlawfully processed; or
 - your personal data must be erased to comply with a legal obligation to which we are subject.

You may be able to restrict personal data processing in the following cases:

- for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data;
 - your personal data have been unlawfully processed and you request restriction of processing instead of deletion;
 - your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or
 - for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us.
-
- You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us.

You may have the right to lodge complaints about personal data handling with your local data protection regulator. For further information on your rights and how to complain to your local data protection regulator, please refer to the following website of State Data Protection Inspectorate (<https://vdai.lrv.lt/>).

19. Which other parties could handle my personal data?

a. Other PwC Member Firms

We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report.

b. Third Party Providers

We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems.

The third-party providers may use their own third-party subcontractors that have access to personal data (sub-processors).

It is our policy to use only third-party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.

c. Other recipients of personal data

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and
- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

20. Transfers of Personal Data from the European Economic Area

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries outside the European Economic Area (EEA). Recipient countries may not have laws that provide specific protection for personal data.

If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or
- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.

21. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

22. Contact points for questions and exercising legal rights

If you would like to exercise your legal rights or ask a question in relation to this privacy statement, please contact the Lithuanian Data Protection team at: lt_privacy@pwc.com.

Luxembourg

PwC Ethics Helpline Frequently Asked Questions and Privacy Information

Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline.

The FAQs and Privacy Information Document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data.

This document was last updated in January 2021. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date.

FAQs

Key terms used in these FAQs

Who is responsible for the personal data I submit to the PwC Ethics Helpline?

Who can use PwC Ethics Helpline?

How do I contact PwC Ethics Helpline?

What kinds of issues can I raise with the PwC Ethics Helpline?

When should I use other reporting channels?

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Contact points for questions and exercising legal rights



1. Key terms used in these FAQs

In these FAQs, we refer to information about you or information that directly or indirectly identifies you or any other natural person as “**personal data**” or “**personal information**.” We use the term “**processing**” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to the PwC Ethics Helpline?

The data controller of personal data you provide to PwC Ethics Helpline is the Luxembourg PwC firm of the PwC Global network. The Luxembourg PwC firm may be either PricewaterhouseCoopers, PwC Tax Information Reporting, PricewaterhouseCoopers Training Administration Service Centre or PricewaterhouseCoopers Academy S.à r.l. A “data controller” has primary responsibility for ensuring that the handling of any personal data complies with data protection laws.

For a list of active client facing entities within the PwC network and countries and regions in which PwC member firms operate, see the links provided at the beginning of this PDF document.

In this document, “we,” “us” and “PwC” means the Luxembourg PwC firm that is responsible for addressing the matter raised and that is the data controller of your personal information.

3. Who can use PwC Ethics Helpline?

PwC Ethics Helpline can be used by PwC workers (including PwC partners, directors, managers, employees, independent contractors, and contingent workers) and external stakeholders, such as business partners, clients, suppliers, and anyone who has interacted with PwC. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of the PwC Network as further specified below.

4. How do I contact the PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone and by Web.

For details see: <http://pwc.com/ethicshelpline>

PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24-hour access. NAVEX specialists will receive reports submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with the PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of a PwC environmental law or regulation; (2) violation of a PwC policy, standard or PwC’s Global Code of Conduct; or (3) unethical business conduct.

Asking a question about any PwC policy, standard, or PwC’s Global Code of Conduct.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don't feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue.

Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

We encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique. Note that, for the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

Your identity will be treated with the highest levels of confidentiality and will only be shared with people who need access to this to investigate the report or who are part of legal proceedings.

We will not disclose your identity to the alleged wrongdoer. Please note that the exceptional situation where we may be required to do this is if you acted maliciously or deliberately abused the process, the accused raises a claim, and we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data unless it's necessary and relevant

We do not require submission of sensitive personal data through PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will promptly delete any sensitive personal data that is not necessary to investigate a concern.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

15. What legal justification do you rely on to process personal data?

The applicable data protection laws require that we set out in this document our justification, based on law, for collecting and processing your personal data.

We rely on our legitimate interests to process your personal data in connection with PwC Ethics Helpline. Please note that where we rely on our legitimate interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests.

In connection with PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. To the extent we need to do this, the legal basis for such processing is that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or that

the processing is necessary for the establishment, exercise or defence of legal claims or that the processing is necessary for reasons of substantial public interest.

16. For how long do you keep my personal data?

We only keep personal data (i) for the period of time needed to investigate your report or (ii) as otherwise necessary in connection with disciplinary proceedings, legal proceedings (including appeals), or other investigation or inquiry.

If we determine that a report is unsubstantiated, we will delete the personal data associated with that report as soon as practicable following this determination.

17. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed.
- You may be able to request deletion or erasure of your personal data in the following cases:
 - ☐ the personal data is no longer necessary in relation to the purposes for which it was collected and processed;
 - ☐ our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds;
 - ☐ your personal data has been unlawfully processed; or
 - ☐ your personal data must be erased to comply with a legal obligation to which we are subject.
- You may be able to restrict personal data processing in the following cases:
 - ☐ for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data;
 - ☐ your personal data have been unlawfully processed and you request restriction of processing instead of deletion;
 - ☐ your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or
 - ☐ for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us.



- You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us.

You may have the right to lodge complaints about personal data handling with your local data protection regulator.

18. Which other parties could handle my personal data?

a. Other PwC Member Firms

We may share personal data with other PwC firms in the PwC Global network, but only if strictly necessary in connection with investigating a report.

b. Third Party Providers

We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Global network by providing and administering IT systems.

The third party providers may use their own third party subcontractors that have access to personal data (sub-processors).

It is our policy to use only third party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.

c. Other recipients of personal data

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and
- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

19. Transfers of Personal Data from the European Economic Area

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries outside the European Economic Area (EEA). Recipient countries may not have laws that provide specific protection for personal data.

If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or
- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.

Our approach if the United Kingdom exits the European Union or European Economic Area: we already apply, and will continue to apply, the controls described above if personal data collected within the United Kingdom is transferred outside the United Kingdom.

20. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

21. Contact points for questions and exercising legal rights

You can:

- submit a request through the following link www.pwc.lu/dataprotection-contact if you wish to exercise a legal right in relation to your personal data; and/or
- contact our Data Protection Officer through the following link dataprotection@lu.pwc.com if you have a question about PwC's handling of your personal data.

Macau, China

PwC Ethics Helpline - Frequently Asked Questions and Privacy Statement

Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline. The FAQs and Privacy Information Document (or **Privacy Statement**) explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data.

This Privacy Statement applies to PwC Member Firms operating in Mainland China, Hong Kong SAR and Macau SAR. Member Firms are entities or partnerships within the worldwide network of PricewaterhouseCoopers firms and entities, each of which is a separate and independent legal entity.

This document was last updated in September 2020. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date.

FAQs

1. Key terms used in these FAQs and Privacy Statement
2. Who is responsible for the personal data I submit to PwC Ethics Helpline?
3. Who can use PwC Ethics Helpline?
4. How do I contact PwC Ethics Helpline?
5. What kinds of issues can I raise with PwC Ethics Helpline?

羅兵咸永道道德熱線-常見問題和隱私權聲明

在您自願向羅兵咸永道道德熱線報告之前，請熟悉一下常見問題解答。

常見問題解答和隱私資訊文檔（或**隱私權聲明**）解釋了哪些事項可以向羅兵咸永道道德熱線報告，如何處理和保護提交給熱線的任何個人資料以及您對個人資料的權利。

本隱私權聲明適用於在中國大陸，香港特別行政區和澳門特別行政區運營的羅兵咸永道會員公司。成員所是羅兵咸永道全球公司和實體網路中的實體或合夥企業，每個機構都是分離的獨立的法人實體。

本文檔的最新更新時間為 2020 年 9 月。我們可能會在將來更新此文檔。如果這樣做，我們將在此頁面上更改最後更新的日期。修改後的文檔自上次更新日期起生效。

常見問題

1. 這些常見問題解答和隱私權聲明中使用的關鍵術語
2. 誰負責我提交給羅兵咸永道道德熱線的個人資料？
3. 誰可以使用羅兵咸永道道德熱線？
4. 如何聯繫羅兵咸永道道德熱線？
5. 哪些問題可以在羅兵咸永道道德熱線中提出？
6. 我應何時使用其他報告管道？
7. 如果我提供的資訊不準確怎麼辦？
8. 我可以匿名舉報嗎？

6. When should I use other reporting channels? 7. What if the information I provide turns out to be incorrect? 8. Can I make a report anonymously? 9. If I submit a report, is my identity protected? 10. What personal data do you collect and why? 11. Do not submit sensitive personal data unless it's necessary and relevant 12. Site usage data that is collected automatically 13. What personal data do you record if I ask a question about PwC policies or standards? 14. Must I provide personal data as a statutory or contractual requirement? 15. How do we use your personal data? 16. Which other parties could handle my personal data? 17. Is there cross border transfer of my personal data? 18. For how long do you keep my personal data? 19. What are my rights in connection with my personal data? 20. Children 21. Contact points for questions and exercising legal rights 22. Changes to this Privacy Statement 1. Key terms used in these FAQs and Privacy Statement In these FAQs, we refer to information about you or information that identifies you as “personal data” or “personal information.” We use the term “processing” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction. 2. Who is responsible for the personal data I submit to PwC Ethics Helpline? The data controller of personal data you provide to PwC Ethics Helpline is the PwC firm that is responsible for addressing or investigating the matter you have raised. This is usually the PwC firm where the incident took place or that is directly connected with the matter you have raised. A “data controller” has primary responsibility for ensuring that the handling of your personal data complies with data protection laws.	9. 如果我提交報告，我的身份是否受到保護？ 10. 您收集什麼個人資料，為什麼？ 11. 除非必要且相關，否則請勿提交敏感的個人資料 12. 自動收集的網站使用情況資料 13. 如果我問有關羅兵咸永道政策或標準的問題，您會記錄哪些個人資料？ 14. 我是否必須根據法定或合同要求提供個人資料？ 15. 我們將如何使用您的個人資料？ 16. 哪些其他方可以處理我的個人資料？ 17. 我的個人資料是否有跨境轉移？ 18. 我的個人資料您將保留多長時間？ 19. 我對我的個人資料有什麼權利？ 20. 兒童 21. 問題和行使合法權利的聯絡點 22. 對本隱私權聲明的更改 1. 這些常見問題解答和隱私權聲明中使用的關鍵術語 在這些常見問題解答中，我們將有關您的資訊或能標識您的身份的為“個人資料”或“個人資訊”。我們使用“處理”一詞來統一描述對於個人資料的任何行動或操作，包括其收集，存儲，組織，分析，審查，轉移和銷毀。 2. 誰負責我提交給羅兵咸永道道德熱線的個人資訊？ 您提供給羅兵咸永道道德熱線的個人資料的資料控制者是羅兵咸永道公司，負責處理或調查您提出的問題。通常是事件發生的羅兵咸永道公司，或者與您提出的問題直接相關的公司。“資料控制者”負有確保您的個人資料處理符合資料保護法律的主要責任。 有關羅兵咸永道網路內以及羅兵咸永道成員所運營的國家和地區內活躍的面向客戶的實體的清單，請參閱本PDF 文檔開頭提供的連結。 在本文檔中，“我們”，“我們”和“羅兵咸永道”是指負責解決所提出的問題，也是您的個人資料的資料控制者的羅兵咸永道公司。 3. 誰可以使用羅兵咸永道道德熱線？

For a list of active client facing entities within the PwC network and countries and regions in which PwC member firms operate, see the links provided at the beginning of this PDF document.

In this document, “we,” “us” and “PwC” means the PwC firm that is responsible for addressing the matter raised and that is the data controller of your personal information.

3. Who can use PwC Ethics Helpline?

PwC Ethics Helpline can be used by PwC workers (including PwC partners, directors, managers, employees, independent contractors, and contingent workers) and external stakeholders, such as business partners, clients, suppliers, and anyone who has interacted with PwC. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of the PwC Network as further specified below.

4. How do I contact PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone and by Web.

PwC has contracted with an independent third party, NAVEX (“Navex”), to administer the Helpline. The tool provides 24 hour access. NAVEX specialists will receive reports submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC’s Global Code of Conduct; or (3) unethical conduct.

Asking a question about any PwC policy, standard, or PwC’s Global Code of Conduct.

If your concern pertains to a matter that under applicable legislation can’t be reported to PwC Ethics Helpline, the report will not be dealt with by PwC Ethics Helpline and you will be advised to report the matter

羅兵咸永道道德熱線可以由羅兵咸永道員工（包括羅兵咸永道合夥人，董事，經理，員工，獨立承包商和臨時工）和外部利益相關者使用，例如業務合作夥伴，客戶，供應商以及與羅兵咸永道互動的任何人。這些人可以自願聯繫羅兵咸永道道德諮詢熱線，以提出問題或報告與羅兵咸永道網路業務有關的合規性問題，具體如下。

4. 如何聯繫羅兵咸永道道德熱線？

羅兵咸永道道德熱線有兩種聯繫方式：電話和網路。羅兵咸永道已與獨立協力廠商 NAVEX (“Navex”) 簽約，以管理幫助熱線。該工具提供 24 小時服務。NAVEX 專家將收到通過網站或電話提交的報告，並將報告發送給適當的羅兵咸永道代表進行審核。

5. 哪些問題可以在羅兵咸永道道德熱線中提出？

羅兵咸永道道德熱線是為了：

報告您認為嚴重的行為：（1）違反法律或法規；（2）違反羅兵咸永道政策，標準或羅兵咸永道全球行為準則；或（3）不道德行為。

如果您關注的問題是適用於法律無法向羅兵咸永道道德熱線舉報，羅兵咸永道道德熱線將不會處理該報告，建議您直接向當地經理，合作夥伴，道德舉報團隊或人力資源代表（視情況而定）。

6. 我應何時使用其他報告管道？

考慮您是否可以通過現有管道直接與羅兵咸永道的某人有效地解決此問題。如果您不願意這樣做，或者不知道與誰聯繫，請使用羅兵咸永道道德熱線。

7. 如果我提供的資訊不正確怎麼辦？

意識到您提交的資訊可能會導致對他人產生影響的決策。因此，您應該提交您認為是真實的資訊。在任何情況下都不會對任何真誠地向羅兵咸永道道德熱線舉報的人進行報復，即使後來發現資訊不實。絕不容忍惡意行使或濫用羅兵咸永道道德熱線，並可能導致紀律處分，甚至在適當情況下會被解雇。

8. 我可以匿名舉報嗎？

directly to your local manager, partner, ethics team, or HC representative, as appropriate.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don't feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue. Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

We encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique. Note that, for the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

Your identity will be treated with the highest levels of confidentiality and will only be shared with people who need access to this to investigate the report or who are part of legal proceedings.

我們鼓勵您在製作報告時表明自己的身份，因為這將有助於我們調查報告並從長遠來看保護您。您的身份和您提供的資訊將得到最高機密性的對待，並在需要瞭解的基礎上嚴格披露。

如果您匿名舉報，我們將對其進行審核。我們不能保證其永久的匿名性，因為問題的性質可能會自然而然地透露出所涉人員的身份，而這並不是我們的過錯。例如，如果案例特別獨特，則可能會發生這種情況。請注意，對於大多數匿名提交的報告，我們無法解密報告者的身份。

最終，我們要求您向我們提供盡可能多的詳細資訊，以使我們能夠調查報告的事件。

9. 如果我提交報告，我的身份是否受到保護？

您的身份將得到最高機密性的對待，並且只會與需要訪問此資訊以調查報告的人或屬於法律程式的人共用。我們不會將您的身份透露給涉嫌不法行為的人。請注意，在以下這種特殊情況下，我們可能會被要求這樣做，那就是如果您惡意或故意濫用了該程式，被告提出了索賠，我們必須依法披露您的身份。

10. 您收集什麼個人資料，為什麼？

我們在報告時會收集您提供的個人資料。可能包括：

- 您的姓名和與羅兵咸永道的關係；
- 與所報告的關注事項有關的人員的身份詳細資訊，職能，聯繫方式，行為以及其他個人資料；和
- 知道所報告問題的個人的標識詳細資訊，職能，聯繫詳細資訊和其他個人資料。

我們也可能間接收集有關您的個人資料。可以由其他舉報者，主管，案例參與者和其他參與調查的授權人員提供。

我們僅在進行和結束對所報告問題的調查時所需要的個人資料。在必要的情況下，我們也可能將個人資料用作相關法律程式的一部分，並遵守我們的法律義務（法律可能會要求我們向適當的外部當局報告某些事項）。

如果您要提供其他人的個人資料，則應遵守適用法

We will not disclose your identity to the alleged wrongdoer. Please note that the exceptional situation where we may be required to do this is if you acted maliciously or deliberately abused the process, the accused raises a claim, and we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

If you are providing personal data of other individuals, you should do so in compliance with applicable laws. We may contact you as part of the inquiry to verify this.

11. Do not submit sensitive personal data unless it's necessary and relevant

We do not require submission of sensitive personal data through PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, since we might gather sensitive personal data because you voluntarily provide this information to us or because we are required to

law. As part of a query, we may contact you to verify this point.

11. 除非必要且相關，否則請勿提交敏感的個人資料

我們不需要通過羅兵咸永道道德熱線提交敏感的個人資料。例如種族或民族血統，宗教或其他信仰，政治見解，犯罪記錄，身體或精神健康，工會會員資格，遺傳或生物特徵資料（用於唯一識別某人時）以及性生活或性取向。但是，由於我們可能會收集這些敏感的個人資料，是因為您自願向我們提供此資訊，或者由於我們被法律要求而收集此類資訊，因此系統會要求您明確承認您接受本隱私權聲明和為了通過此道德幫助熱線提交您的索賠，查詢或問題，對您的敏感個人資料的任何收集和使用。

我們僅在調查報告時使用必要的個人資料，此外我們將立即刪除調查問題所不需要的任何敏感個人資料。

12. 自動收集的網站使用情況資料

由我們的協力廠商提供商 Navex 提供的 PwC 道德求助熱線會自動收集有關訪問該網站的某些日誌資料。這包括 Internet 協議位址，瀏覽器類型，瀏覽器語言以及請求的日期和時間。該日誌資料用於改善 PwC 道德熱線的運行，並不與您個人相關。有關 Navex 收集哪些資料，目的和此類資料的使用的資訊，請參閱 [NAVEX 的隱私權聲明](#)。

13. 如果我問有關羅兵咸永道政策或標準的問題，您會記錄哪些個人資料？

您可以聯繫羅兵咸永道道德熱線，詢問有關任何羅兵咸永道政策，標準或《羅兵咸永道全球行為準則》的問題。

我們會根據需要使用個人資料（通常是姓名，職務和電子郵件地址）來與您聯繫，以便我們解決您的問題。我們不會保留將提出的問題歸因於特定個人的記錄。例外情況是，如果此事涉及與羅兵咸永道網路業務有關的可疑違規行為，將按照本文檔其他部分的描述進行處理。

14. 我是否必須根據法定或合同要求提供個人資料？

collect such information as a result of legal requirement imposed on us, you will be asked to explicitly acknowledge your acceptance to this Privacy Statement and any collection and usage of your sensitive personal data in order to submit your claim, inquiry or question via this Ethics Helpline.

We only use personal data as necessary to investigate a report and we will promptly delete any sensitive personal data that is not necessary to investigate a concern.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third party provider, Navex, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For information on what data is collected by Navex, purposes, and use of such data, please see [NAVEX's privacy statement](#).

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

15. How do we use your personal data?

向羅兵咸永道道德熱線提供個人資料是自願的，並且沒有法定或合同要求提供個人資料。聯繫或向羅兵咸永道道德熱線舉報不是強制性的。

15. 我們將如何使用您的個人資料?

使用個人資料評估，調查和尋求解決您要報告的事件。

我們可能會使用我們收集或獲取的有關您的個人資料，以便於：

- 與您溝通並評估您的詢問及其嚴重性或對他人造成傷害的風險；和
- 調查您的事件並尋求解決。

將個人資料用於構成我們業務運營一部分的其他活動

我們也可能出於以下目的使用您的個人資料：

- 遵守法律，法規或我們作為會員的任何政府機構或組織，監管機構或專業團體的任何要求；
- 回應主管部門的請求和來文；和
- 保護我們的權利和/或財產。

16. 哪些其他方可以處理我的個人資料?

為了本隱私權聲明中所述的目的，您的個人資料可能會轉移到以下接收者，並由他們處理並存：

- 羅兵咸永道會計師事務所公司和實體的全球網路中的其他羅兵咸永道公司（每個都是獨立的法人實體），但僅在與調查報告相關的必要條件下；
- 協力廠商服務提供者，提供 IT 服務，身份管理，網站託管和管理，資料分析，資料備份和歸檔，安全和存儲服務（包括雲服務提供者）以及其他支援我們業務運營的服務。我們的政策是僅使用協力廠商服務提供者，這些提供商必須維護適當的安全性和機密性，並且僅根據我們之間的合同所描述的適合的層面上。
- 根據和/或根據適用法律或法規要求的主管法律機構，包括法院，監管機構或專業機構；
- 建立，行使或捍衛我們的合法權利並獲取建議所必需的專業顧問，例如律師事務所。

Use of personal data to evaluate, investigate and seek to resolve the incident on which you are reporting.

We may use the personal data that we collect or obtain about you in order to:

- communicate with you and evaluate your inquiry and its seriousness or risk of harm to others; and
- investigate your incident and seek to resolve it.

Use of personal data for other activities that form part of the operation of our business

We may also use your personal data for the purposes of:

- compliance with any requirement of laws, regulation, or any government authority or agency, regulator, or a professional body of which we are a member;
- responding to requests and communications from competent authorities; and
- protecting our rights and/or property.

16. Which other parties could handle my personal data?

Your personal data may be transferred to, processed by and stored with, the following recipients for the purposes described in this Privacy Statement:

- **Other PwC Firms in the global network of PricewaterhouseCoopers firms and entities** (each of which is a separate and independent legal entity), but only if strictly necessary in connection with investigating a report;
- **Third party service providers**, who provide IT services, identity management, website hosting and management, data analysis, data back-up and archiving, security and storage services (including cloud service providers), and other services that support operation of our business. It is our policy to use only third party service providers that are bound to maintain appropriate levels of security and confidentiality and process personal information only as instructed by us pursuant to the contract between us;
- **Competent legal authorities**, including courts, regulators or professional bodies as required by and/or in accordance with applicable law or regulation;

17. 我的個人資料是否有跨境轉移?

由於羅兵咸永道是遍佈全球的會員公司而且協力廠商服務提供者遍佈全球，因此您的個人資料可能會轉移並存儲在您所在的國家或地區之外。Navex 伺服器位於德國，我們從您那裡收集的個人資料也將存儲在德國。

羅兵咸永道成員公司，我們聘用的服務提供者和他們聘請的子服務商也可能會使用各個國家和地區的伺服器和和其他資源來處理您的資訊。

我們的政策是僅使用協力廠商服務提供者，這些提供商必須維護適當級別的安全性和機密性，並僅按照羅兵咸永道的指示處理個人資料。這可能包括與我們委託處理個人資料的各方達成的保密協定，要求他們根據我們的要求，本隱私權聲明以及任何其他相關的保密和安全措施來處理個人資料。

對於僅從歐洲經濟區收集的個人資料：

我們在歐洲經濟區內收集您的個人資料的地方，在歐洲經濟區以外的轉移僅是：

- 給位於可以為您的個人資料提供足夠保護水準的國家或地區的收件人；和/或
- 根據一項滿足歐盟要求將個人資料傳輸到 EEA 以外的資料處理者或資料控制者的協議，例如歐盟委員會批准的標準合同條款。

18. 我的個人資料您將保留多長時間?

我們僅在以下情況下保留個人資料：(i) 調查您的報告所需的時間段內；或(ii) 與紀律處分，法律程式（包括上訴）或其他調查或詢問有關的其他必要資訊，或為了建立，行使或捍衛我們的合法權利。

如果我們確定報告沒有根據，則將在確定後並根據適用法律，在切實可行的範圍內儘快刪除與該未經證實的報告相關的個人資料。

19. 我對我的個人資料有什麼權利?

- 無論您是進行報告還是作為報告的主體，如果我們持有或處理有關您的個人資料，您均享有以下權利，這是適用的資料保護法所允許的：

- **Professional advisers** such as law firms, as necessary to establish, exercise or defend our legal rights and to obtain advice.

17. Is there cross border transfer of my personal data?

As PwC is a global network with Member Firms and third party service providers located around the world, your personal information may be transferred to and stored outside the country or region where you are located. Navex servers are located in the Germany and personal data that we collect from you will also be stored there.

PwC Member Firms, our service providers and sub-processors they engage may also use servers and other resources in various countries and territories to process your information.

It is our policy to use only third party service providers that are bound to maintain appropriate levels of security and confidentiality and process personal information only as instructed by PwC. This may include confidentiality agreements with parties that we commission to handle personal information, requiring them to process personal information in accordance with our requirements, this Privacy Statement and any other relevant confidentiality and security measures.

For personal information collected from European Economic Area only:

Where we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient located in a country or region which provides an adequate level of protection for your personal information; and/or
- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard

查詢和請求複製某些類別的權利的權利個人資料，包括基本資訊和識別資訊；

- 更新/更正不準確的個人資料的權利；
- 要求刪除您的個人資料的權利；
- 要求取消您的帳戶的權利；和
- 撤回同意以處理您的個人資訊的權利（在這種處理基於同意的前提下，同意是處理的唯一允許依據）。如果您的同意撤回有效，我們將不再處理相應的個人資訊。但是，您撤回同意的決定不會影響先前基於您的授權處理的個人資訊。

如果您是歐洲經濟區的個人，並且 GDPR 適用於羅兵咸永道提供相關的羅兵咸永道服務，則您可能有權獲得其他權利。有關此的更多資訊，請參照下面第 21 點。

您也可以通過將請求發送到 ethics@cn.pwc.com 來隨時停用在 Ethics Helpline 網站上創建的帳戶。我們將在適用法律規定的時間內答覆您的請求。

20. 兒童

羅兵咸永道道德諮詢熱線不面向、並且不應該被 18 歲以下的任何人使用，我們不會有意收集或存儲有關兒童的個人資訊。

在收集中國大陸 14 歲以下兒童（即未成年人）的個人資訊的情況下，我們只有在未成年人的父母或監護人明確同意的情況下，才會使用或公開披露這些資訊。

21. 問題和行使合法權利的聯絡點

您可以：

- 如果您希望對您的個人數據行使合法權利，請提交 [請求](#)；和/或
- 如果您對普華永道處理您的個人數據有疑問，請提交 [查詢](#)。

在我們根據適用法律規定的時間範圍內核實您的身份後，我們將回復您的請求。

22. 對本隱私權聲明的更改

我們可能需要不時更新本隱私權聲明，以遵守適用的法律法規或其他合法目的。我們也可能會另行通知您關於

contractual clauses approved by the European Commission.

18. For how long do you keep my personal data?

We only keep personal data (i) for the period of time needed to investigate your report or (ii) as otherwise necessary in connection with disciplinary proceedings, legal proceedings (including appeals), or other investigation or inquiry, or in order to establish, exercise or defend our legal rights.

If we determine that a report is unsubstantiated, we will securely delete the personal data associated with the unsubstantiated report as soon as practicable following this determination and in accordance with applicable law.

19. What are my rights in connection with my personal data?

- Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws :Right to enquiry and request for copy of certain categories of personal data, including basic information and identification information;
- Right to update/correct your personal data which is inaccurate;
- Right to request deletion of your personal data;
- Right to request cancelation of your account; and
- Right to withdraw consent to processing your personal information (to the extent such processing is based on consent and consent is the only permissible basis for processing). Should your consent withdrawal be effective, we will no longer process the corresponding personal information. However, your decision to withdraw your consent will not affect the processing of personal information previously based on your authorization.

If you are an individual based in the EEA and GDPR is applicable to PwC in providing the PwC Services in question, you may be entitled to additional rights. For additional information on

有關更改。根據適用法律的要求，在征得您的明確同意後，新的修改後的隱私權聲明將從該修訂日期開始適用。因此，我們建議您定期查看此隱私權聲明，以瞭解我們如何保護您的資訊。



this, please use the Contact points feature in point 21 below.

You may also request that the account you have created on the Ethics Helpline site be deactivated at any time by sending your request to ethics@cn.pwc.com. We will respond to your request within the time required under applicable law.

20. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years, and we do not knowingly collect or store personal information about children.

In the case of collecting personal information of a child in Mainland China under the age of 14 (i.e. a minor), we will only use or publicly disclose such information if we have obtained explicit consent of the minor's parent or guardian.

21. Contact points for questions and exercising legal rights

You can:

- submit a [request](#) if you wish to exercise a legal right in relation to your personal data; and/or
- submit an [enquiry](#) if you have a question about PwC's handling of your personal data.

We will respond to your request after we have verified your identity within such time frame as prescribed under applicable law.

22. Changes to this privacy statement

We may need to update this privacy statement from time to time to comply with applicable law and regulations or other legitimate purposes. We may also separately advise you about the change. Subject to obtaining your explicit consent as may be required by applicable law, the new modified privacy statement will apply from that revision date. Therefore, we encourage you to review this privacy statement periodically to be informed about how we are protecting your information.

Macedonia

PwC Ethics Helpline Frequently Asked Questions and Privacy Information Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline. The FAQs and Privacy Information Document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data. This document was last updated in April 2021. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date. Key terms used in these FAQs Who is responsible for the personal data I submit to PwC Ethics Helpline? Who can use PwC Ethics Helpline? How do I contact PwC Ethics Helpline? What kinds of issues can I raise with PwC Ethics Helpline? When should I use other reporting channels? What if the information I provide turns out to be incorrect? Can I make a report anonymously? If I submit a report, is my identity protected? What personal data do you collect and why? Do not submit sensitive personal data unless it's necessary and relevant Site usage data that is collected automatically What personal data do you record if I ask a question about PwC policies or standards? Must I provide personal data as a statutory or contractual requirement? What legal justification do you rely on to process personal data?	Линија за помош во врска со етика на PwC Најчесто поставувани прашања и Информации за приватност Ве молиме запознајте се со најчесто поставуваните прашања пред доброволно да поднесете пријава на линијата за помош во врска со етика на PwC. Документот за најчесто поставувани прашања и прашања во врска со приватноста објаснува кои работи можат да се пријават на линијата за помош во врска со етика на PwC, како доставените лични податоци се заштитени, и правата што ги имате во однос на вашите лични податоци. Овој документ последен пат е ажуриран во април 2021 година. Истиот може да се ажурира во иднина. Ако го сториме тоа, ќе го промениме последниот ажуриран датум на оваа страница. Ажурираниот документ се применува од датумот на последно ажурирање. Клучни поими користени во овие најчесто поставувани прашања Кој е одговорен за личните податоци што ги доставувам до линијата за помош за етика на PwC ? Кој може да ја користи линијата за помош за етика на PwC? Како можам да се обратам на линијата за помош за етика на PwC ? Какви видови на прашања можам да ги поставам на линијата за помош за етика на PwC? Кога треба да користам други канали за известување? Што ако информациите што ги дадам се испоставуваат неточни? Дали можам да поднесам пријава анонимно? Ако поднесам пријава, дали е заштитен мојот идентитет ?

For how long do you keep my personal data?
Automated decision making
What are my rights in connection with my personal data?
Which other parties could handle my personal data?
Transfers of Personal Data from the European Economic Area
Children
Contact points for questions and exercising legal rights

1. Key terms used in these FAQs

In these FAQs and Privacy Information, we refer to information about you or information that identifies you as “personal data” or “personal information.” We use the term “processing” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to PwC Ethics Helpline?

The data controller of personal data you provide to PwC Ethics Helpline is PricewarehouseCoopers Revizija DOO Skopje, the North Macedonian firm of the PwC global network. The North Macedonian firm will investigate complaints under its responsibilities if the incident occurred in Republic of North Macedonia or if it is directly connected with the matter you have raised. As “data controller”, the North Macedonian firm has primary responsibility for ensuring that the handling of your personal data complies with relevant data protection laws. In this document, “we,” “us” and “PwC” means the North Macedonian firm of the PwC global network that is responsible for addressing the matter raised and that is the data controller of your personal information.

3. Who can use PwC Ethics Helpline?

PwC Ethics Helpline can be used by anyone, including PwC personnel (eg PwC partners, directors, managers, employees, independent contractors, and contingent workers), external stakeholders, such as business partners, clients, suppliers, and anyone else who has interacted with PwC or has an interest in our activities. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of PwC as further specified below.

4. How do I contact PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone ([link](#)) and by Web ([link](#)). PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides

Кои лични податоци се собираат и зошто?
Не доставувајте чувствителни лични податоци, освен ако не се неопходни и релевантни
Податоци за употреба на страници што се собираат автоматски
Кои лични податоци ги запишувате ако поставам прашање во врска со политиките или стандардите на PwC?
Дали мора да дадам лични податоци како законски или договорна обврска?
На кое правно оправдување се потпирате за обработка на личните податоци?
Колку долго ги чувате моите лични податоци?
Автоматско донесување одлуки
Кои се моите права во врска со моите лични податоци?
Кои други страни можат да управуваат со моите лични податоци?
Трансфери на лични податоци од Европската економска област
Деца
Контакт за прашања и остварување на правата

1. Клучни поими користени во овие најчесто поставувани прашања

Во овие прашања и информации за приватност, ние се реферираме на информациите за вас или информациите кои ве идентификуваат како „лични податоци“ или „лични информации“. Ние го користиме терминот „обработка“ за колективно да опишеме каква било акција или операција што вклучува лични податоци, вклучително и нивно собирање, складирање, организација, анализа, преглед, пренесување и уништување.

2. Кој е одговорен за личните податоци што ги доставувам до линијата за помош за етика на PwC ?

Контролор за лични податоци што ќе ги дадете на линијата за помош за етика на PwC е ПрајсвотерхаусКуперс Ревизија ДОО Скопје, северно-македонската фирма на глобалната мрежа PwC. Северно-македонската фирма ќе ги испита жалбите под нејзина надлежност, ако инцидент се случил во Република Северна Македонија или ако таа е директно поврзана со предметот што ќе го пријавите. Како „контролор на податоци“, северно-македонската фирма има примарна одговорност да гарантира дека постапувањето со вашите лични податоци е во согласност со релевантните закони за заштита на податоците. Во овој документ, „ние“, „нас“ и „PwC“ значи северно-македонската фирма на PwC глобалната мрежа, одговорна за решавање на покренатиот предмет и тоа е контролор на податоци на вашите лични информации.

24 hour access. NAVEX specialists will receive reports submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC's Global Code of Conduct; or (3) unethical conduct

Asking a question about any PwC policy, standard, or PwC's Global Code of Conduct.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don't feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue.

Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

We encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique. Note that, for the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

3. Кој може да ја користи линијата за помош за етика на PwC?

Линијата за помош за етика на PwC може да ја користи секој, вклучително и персоналот на PwC (на пр. партнери на PwC, директори, менаџери, вработени, независни изведувачи и привремени вработени), надворешни засегнати страни, како што се деловни партнери, клиенти, добавувачи и секој друг што имал интеракција со PwC или има интерес за нашите активности. Овие лица можат доброволно да се јават во линијата за помош за етика на PwC за да постават прашање или да пријават загриженост за усогласеноста во врска со работењето на PwC, како што е наведено подолу.

4. Како можам да се обратам на линијата за помош за етика на PwC ?

Постојат два начина да се обртите на линија за помош за етика на PwC: преку телефон ([link](#)) и преку веб ([link](#)).

PwC има договор со независна трета страна, NAVEX, за администрирање на линијата за помош. Алатката обезбедува 24 часовен пристап. Специјалистите на NAVEX ќе добијат извештаи доставени преку веб-страницата или преку телефон и ќе ги достават извештаите до соодветните PwC лица за понатамошно постапување.

5. Какви видови на прашања можам да ги поставам на линијата за помош за етика на PwC?

Линијата за помош за етика на PwC е за:

Известувањето за кое било однесување за кое сметате дека е сериозно: (1) повреда на закон или регулатива; (2) повреда на политика на PwC, стандард или глобален кодекс на однесување на PwC; или (3) неетичко однесување

Поставување прашање за која било политика, стандард или глобален кодекс на однесување на PwC .

6. Кога треба да користам други канали за известување?

Размислете дали можете ефикасно да го покренете прашањето на некој директно во PwC преку постојните канали. Ако не се чувствувате пријатно да го направите ова или не знаете со кого да контактирате, користете ја телефонската линија за помош за етика PwC.

7. Што ако информациите што ги дадам се испоставуваат неточни?

Сфатете дека информациите што ги доставувате може да резултираат со одлуки што влијаат врз другите

9. If I submit a report, is my identity protected?

Your identity will be treated with the highest levels of confidentiality and will only be shared with people who need access to this to investigate the report or who are part of legal proceedings.

We will not disclose your identity to the alleged wrongdoer. Please note that the exceptional situation where we may be required to do this is if you acted maliciously or deliberately abused the process, the accused raises a claim, and we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data unless it's necessary and relevant

We do not require submission of sensitive personal data through PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will promptly delete any sensitive personal data that is not necessary to investigate a concern.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third party

луѓе. Затоа, треба да доставите информации за кои сметате дека се вистинити. Под никакви околности нема да има одмазда против секој што ќе се пријави на линијата за помош за етика на PwC со добра волја, дури и ако информациите подоцна се покажат како неистинити.

Постапување злонамерно или злоупотребување на линијата за помош за етика на PwC, никогаш нема да се толерира и може да резултира со дисциплински мерки до и вклучително разрешување во соодветни случаи.

8. Дали можам да поднесам пријава анонимно?

Ве охрабруваме да се идентификувате кога правите пријава затоа што тоа ќе ни помогне да ја испитаеме пријавата и да ве заштитиме на долг рок. Вашиот идентитет и информациите кои ги доставувате ќе бидат третирани со највисоко ниво на доверливост и откриени строго врз основа на потребите.

Ако направите пријава анонимно, ние истата ќе ја разгледаме. Не можеме да гарантираме постојана анонимност, бидејќи природата на проблемот може, без вина од наша страна, последователно да ги открие идентитетите на инволвираните луѓе. Ова може да се случи, на пример, ако случајот е особено уникатен. Имајте пред вид дека, за повеќето пријави што се доставени анонимно, не сме во можност да го идентификуваме идентитетот на пријавувачот.

На крајот на краиштата, ве замолуваме да ни дадете онолку детали како вас колку верувате дека е неопходно за да ни дозволат да го испитаеме пријавениот случај.

9. Ако поднесам пријава, дали е заштитен мојот идентитет ?

Вашиот идентитет ќе се третира со највисоко ниво на доверливост и ќе биде споделен само со луѓе на кои им треба пристап до ова за да ја испитаат пријавата или кои се дел од правните постапки.

Ние нема да ви го откриеме вашиот идентитет на лицата вклучени во пријавата. Ве молиме имајте во предвид дека во исклучителна ситуација во која можеби ќе се бара да го сториме тоа, е доколку сте постапиле злонамерно или намерно сте го злоупотребиле процесот, доколку обвинетиот покренува судски случај и ние мора да го откриеме вашиот идентитет со закон.

10. Кои лични податоци се собираат и зошто? Ние ги собираме личните податоци што ги давате кога поднесувате пријава.

Ова може да биде:

provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

15. What legal justification do we rely on to process personal data?

We rely on our legitimate interests to process your personal data in connection with PwC Ethics Helpline. Please note that where we rely on our legitimate interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests.

In connection with PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. To the extent we need to do this, the condition for such processing, which will vary according to the specific matter under investigation, will be one of the categories below:

- that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social

- вашето име и врска со PwC;
- детали за идентификација, функција, детали за контакт, однесување и други лични податоци на лицето (-ата) вклучени во пријавата; и
- детали за идентификација, функција, детали за контакт и други лични податоци на лица кои имаат сознанија за пријавениот случај.

Може и индиректно да собираме и лични податоци за вас. Ова може да го обезбедат други известувачи, супервизори, учесници во случаи и други овластени лица вклучени во истрагите.

Ние ги користиме личните податоци само колку што е потребно за да се спроведе и да се заклучи истрагата за пријавата. Можеби, исто така, ги користиме личните податоци доколку е потребно како дел од сродните правни постапки и да ги почитуваме нашите правни обврски (со закон може да известуваме за одредени работи на соодветни надворешни органи).

11. Не доставувајте чувствителни лични податоци, освен ако не се неопходни и релевантни

Не бараме доставување чувствителни лични податоци преку линијата за помош за етика на PwC. Примери за тоа се расно или етничко потекло, верско или друго уверување, политичко мислење, криминално досие, физичко или ментално здравје, членство во синдикат, генетски или биометриски податоци (кога се користи за уникатно идентификување на некој) и сексуален живот или ориентација. Сепак, можеби ќе добиеме чувствителни лични податоци затоа што вие доброволно ги доставувате како дел од пријавата. Ние ги користиме личните податоци само како што е потребно за да се испита пријавата и прописно ќе ги избришеме сите чувствителни лични податоци што не се неопходни за да се испита некоја пријава.

12. Податоци за употреба на страници што се собираат автоматски

Линијата за помош за етика на PwC, обезбедена од трети лица, NAVEX, автоматски собира одредени податоци за дневникот за посети на веб-страницата. Ова ја вклучува адресата на Интернет протокол, типот на прелистувачот, јазикот на прелистувачот и датумот и времето на вашето барање. Овие податоци за најавите се користат за подобрување на работата на линијата за помош за етика на PwC и не се поврзани со вас лично. За понатамошни информации, видете ја изјавата за приватност на NAVEX на дното на почетната страница на линијата за помош за етика на PwC.

13. Кои лични податоци ги запишувате ако поставам прашање во врска со политиките

- protection law, or
- that the processing is necessary for the establishment, exercise or defence of legal claims, or
- that the processing is necessary for reasons of substantial public interest.

16. For how long do you keep my personal data?

We retain the personal data processed by us for as long as is considered necessary for the purpose for which it was collected. Our baseline retention period for records and other documentary evidence created in the PwC Ethics Helpline is 10 years from the closure of an investigation.

17. Automated decision making

Your personal data will not be used for automated decision-making, including profiling, which produces legal effects concerning you or similarly significantly affects you.

18. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed.
- You may be able to request deletion or erasure of your personal data in the following cases:
 - ☐ the personal data is no longer necessary in relation to the purposes for which it was collected and processed;
 - ☐ our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds;

или стандардите на PwC?

Може да се јавите во телефонската линија за помош за етика на PwC за да поставите прашање во врска со политика, стандард или глобален кодекс на однесување на PwC.

Ние користиме лични податоци (име, назив на работната организација и адреса за е-пошта) колку што е потребно за да можеме да одговориме на вашето прашање. Ние не водиме записи за прашања поставени на одредени лица. Исклучок од ова е ако станува збор за сомнително нарушување во врска со работењето на мрежата PwC, со кое ќе се постапува како што е опишано во другите делови на овој документ.

14. Дали мора да дадам лични податоци како законски или договорна обврска?

Обезбедувањето лични податоци до линијата за помош за етика на PwC е доброволно и не постои законски или договорно барање за давање лични податоци. Контакттирањето или пријавувањето до телефонската линија за помош за етика на PwC не е задолжително.

15. На кое правно оправдување се потпираат за обработка на личните податоци?

Ние се потпираме на нашите легитимни интереси да ги обработуваме вашите лични податоци во врска со телефонската линија за помош за етика на PwC. Имајте пред вид дека кога се потпираме на нашите легитимни интереси за обработка на вашите лични податоци, цениме дека вашите интереси и основните права не ги надминуваат нашите легитимни интереси.

Во врска со линија за помош за етика на PwC, овие легитимни интереси се:

- наши легитимни интереси да им дозволиме на луѓето да поставуваат прашања и да пријавуваат доверливи нелегални нарушувања на нас на доверлив начин; и
- наши легитимни интереси за идентификување, спречување и решавање на кршење на законите, нашиот Кодекс на однесување и нашите професионални стандарди.

Ние немаме намера да обработуваме чувствителни лични податоци во врска со линија за помош за етика на PwC. Доколку треба да го сториме тоа, услов за ваква обработка, која ќе варира во зависност од специфичната материја што е под истрага, ќе биде една од категориите подолу :

- дека е неопходно за целите на извршување на обврските и остварување на специфични права на PwC во областа на вработувањето, социјалната заштита и законот за социјална

☐ your personal data has been unlawfully processed; or ☐ your personal data must be erased to comply with a legal obligation to which we are subject. • You may be able to restrict personal data processing in the following cases: ☐ for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data; ☐ your personal data have been unlawfully processed and you request restriction of processing instead of deletion; ☐ your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or ☐ for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us. • You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us. You may have the right to lodge complaints about personal data handling with your Personal Data Protection Agency. For further information on your rights and how to complain to your local data protection regulator, please refer to the following website https://dzlp.mk/en. 19. Which other parties could handle my personal data? a. Other PwC Member Firms We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report. b. Third Party Providers We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems.	заштита или • дека обработката е неопходна за утврдување, применување или одбрана на правни случаи, или • дека обработката е неопходна од причини на значителен јавен интерес. 16. Колку долго ги чувате моите лични податоци? Ние ги задржуваме личните податоци обработени од нас онолку долго колку што се смета за неопходно за целта за која се собрани. Нашиот почетен период за чување на евиденција и други документиран докази добиени преку линијата за помош за етика на PwC е 10 години од затворањето на истрагата. 17. Автоматско донесување одлуки Вашите лични податоци нема да се користат за автоматско одлучување, вклучително и профилирање, што произведува правни ефекти за вас или слично значително влијае на вас. 18. Кои се моите права во врска со моите лични податоци? Без разлика дали ќе поднесете пријава или дали сте предмет на пријава, доколку ги обработуваме личните податоци за вас, може да ги имате следниве права, како што е дозволено со важечките закони за заштита на податоците. Може да го одложиме или одбиеме барањето ако веруваме дека давањето пристап ќе ја загрози доверливоста или ќе ја поткопа нашата способност да истражиме пријавата. Можете да ги остварите правата наведени подолу: • Може да добиете потврда за тоа дали обработуваме лични податоци за вас, пристап до копија на вашите лични податоци и да добиете некои други информации, вклучувајќи и тоа зошто ние ги обработуваме личните податоци и кои се корисниците на личните податоци. • Може да побарате исправка на личните податоци ако се неточни и комплетирање на нецелосни лични податоци; • Може да побарате бришење или обезбедување на вашите лични податоци во следните случаи: ○ личните податоци повеќе не се потребни во однос на целите за кои се собрани и обработени; ○ нашата правна основа за обработка е дека обработката е неопходна за наши легитимни интереси, вие се спротивставувате на обработката и немаме преовладувачки легитимни основи;

The third party providers may use their own third party subcontractors that have access to personal data (sub-processors).

It is our policy to use only third party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.

c. Other recipients of personal data

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and
- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

20. Transfers of Personal Data from the European Economic Area

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries outside the European Economic Area (EEA). Recipient countries may not have laws that provide specific protection for personal data.

If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or
- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.

21. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

22. Contact points for questions and exercising legal rights

If you would like to exercise your legal rights or ask a question in relation to this privacy statement, please contact the North Macedonian Data Protection team via the following [form](#).

- вашите лични податоци се незаконски обработени; или
- вашите лични податоци мора да бидат избришани за да се придржуваме кон законската обврска на којашто подлежаме.

- Може да ја ограничите обработката на личните податоци во следниве случаи:
 - за период што ни овозможува да ја потврдиме точноста на личните податоци во случај да сте ја оспориле за точноста на личните податоци;
 - вашите лични податоци се незаконски обработени и барате ограничување на обработката наместо бришење;
 - вашите лични податоци повеќе не се потребни во однос на целите за кои се собрани и обработени, но личните податоци се потребни за да воспостават, применат или бранат правни случаи; или
 - за период што ни дозволува да провериме дали легитимните основи на кои се потпираме, ги надминуваат вашите интереси каде што сте се спротивставиле на обработката, врз основа на тоа дека е неопходно за остварување на легитимен интерес идентификуван од нас.
- Може се спротивставите на обработката на вашите лични податоци ако нашата правна основа за обработка е дека обработката е неопходна за наш легитимен интерес.

Имате право да поднесете жалби во врска со личните податоци ракување со вашите до Дирекцијата за заштита на лични податоци.

За дополнителни информации за вашите права и за тоа како да се жалите на вашиот локален регулатор за заштита на личните податоци, ве молиме погледнете ја веб-страницата за должници <https://dzlp.mk/en>.

19. Кои други страни можат да управуваат со моите лични податоци?

а. Други фирми-членки на PwC
Може да споделуваме лични податоци со други фирми во PwC мрежата, но само доколку е строго неопходно во врска со истрагата на пријавата.

б. Трети страни даватели на услуги
Може да ги откриеме личните податоци на трети лица даватели на услуги, подизведувачи, една / или нивна подружница и филијали. Трети страни ја

	поддржуваат PwC мрежата преку обезбедување и администрирање на ИТ системи. Давателите на услуги кои се трети страни можат да користат свои подизведувачи кои имаат пристап до лични податоци (потпроцесори). Наша политика е да користиме само даватели на услуги- трети страни кои се обврзани да одржуваат соодветни нивоа на безбедност и доверливост, да обработуваат лични податоци само како што е наложено од PwC, и да ги пренесат истите тие обврски до нивните потпроцесори. в. Други корисници на лични податоци Ние исто така може да откриеме лични податоци на: • професионални советници, на пример, правни фирми, како што е потребно, да ги воспостават, остварат или бранат нашите правни права и да добијат совети; и • за спроведување на законот, државните органи и регулаторни тела, а се бара и во согласност со важечките закони. 20. Трансфери на лични податоци од Европската економска област Ако ги обработуваме вашите лични податоци, вашите лични податоци можат да бидат пренесени надвор од земјата во која се наоѓате, вклучително и за чување. Ова вклучува земји надвор од Европската економска зона (ЕЕА). Земјите примател можеби немаат закони што обезбедуваат специфична заштита на личните податоци. Ако ги собереме вашите лични податоци во рамките на Европската економска област, трансферот надвор од Европската економска област ќе биде само: • на примателот на локација која обезбедува соодветно ниво на заштита на вашите лични податоци; и / или • според договор што ги задоволува барањата на ЕУ за трансфер на лични податоци на процесори или контролори на податоци надвор од ЕЕА, како што се стандардни договорни клаузули одобрени од Европската комисија. 21. Деца Линијата за помош за етика на PwC не е насочена кон и не треба да ја користи некој на возраст под 18 години. 22. Контакт за прашања и остварување на правата Доколку сакате да ги остварите вашите законски права или да поставите прашање во врска со оваа изјава за приватност, ве молиме контактирајте го тимот на Северна Македонија за заштита на

	податоците на следната адреса .

Malaysia

PwC Ethics Helpline Frequently Asked Questions and Privacy Information Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline. The FAQs and Privacy Information Document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data. This document was last updated in December 2020. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date. FAQs • Key terms used in these FAQs • Who is responsible for the personal data I submit to PwC Ethics Helpline? • Who can use PwC Ethics Helpline? • How do I contact PwC Ethics Helpline? • What kinds of issues can I raise with PwC Ethics Helpline? • When should I use other reporting channels? • What if the information I provide turns out to be incorrect? • Can I make a report anonymously?	Talian Bantuan Etika PwC Soalan Lazim dan Maklumat Privasi Sila semak Soalan Lazim sebelum anda membuat sebarang laporan ke Talian Bantuan Etika PwC secara sukarela. Soalan Lazim dan Dokumen Maklumat Privasi menerangkan mengenai perkara-perkara yang boleh dilaporkan melalui Talian Bantuan Etika PwC, bagaimana data peribadi yang dihantar melalui Talian Bantuan akan diproses dan dilindungi, dan hak-hak anda berkaitan dengan data peribadi tersebut. Dokumen ini telah dikemas kini pada bulan December 2020 dan akan dikemas kini pada masa akan datang. Tarikh kemas kini terakhir akan dipaparkan di halaman ini dan dokumen yang telah diubah adalah terpakai dari tarikh kemas kini yang terakhir. Soalan- soalan Lazim • Terma penting yang terkandung dalam Soalan Lazim • Siapakah yang bertanggungjawab dalam mengendalikan data peribadi yang saya serahkan melalui Talian Bantuan Etika PwC? • Siapakah yang boleh menggunakan Talian Bantuan Etika PwC? • Bagaimanakah cara untuk saya hubungi Talian Bantuan Etika PwC?

• If I submit a report, is my identity protected? • What personal data do you collect and why? • Do not submit sensitive personal data unless it's necessary and relevant • Site usage data that is collected automatically • What personal data do you record if I ask a question about PwC policies or standards? • Must I provide personal data as a statutory or contractual requirement? • What legal justification do you rely on to process personal data? • For how long do you keep my personal data? • What are my rights in connection with my personal data? • Which other parties could handle my personal data? • Transfers of Personal Data from the European Economic Area • Children • Contact points for questions and exercising legal rights 1. Key terms used in these FAQs In these FAQs, we refer to information about you or information that identifies you as “personal data” or “personal information.” We use the term “processing” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction. 2. Who is responsible for the personal data I submit to PwC Ethics Helpline? The data controller of personal data you provide to PwC Ethics Helpline is the PwC firm that is responsible for addressing or investigating the matter you have raised. This is usually the PwC firm where the incident took place or that is directly connected with the matter you have raised. A “data controller” has primary responsibility for ensuring that the handling of your personal data complies with data protection laws. For a list of active client facing entities within the PwC network and countries and regions in which PwC	• Apakah isu-isu yang boleh saya laporkan kepada Talian Bantuan Etika PwC? • Bilakah saluran lain harus digunakan untuk saya membuat laporan? • Bagaimana sekiranya maklumat yang saya berikan ternyata tidak betul? • Bolehkah saya membuat laporan tanpa nama? • Sekiranya saya membuat laporan, adakah identiti saya akan dilindungi? • Apakah data peribadi yang anda kumpul dan mengapa? • Jangan serahkan data peribadi yang sensitif melainkan perlu dan berkaitan • Data daripada penggunaan laman sesawang yang dikumpulkan secara automatik • Apakah data peribadi yang anda rekodkan jika saya mengemukakan soalan mengenai polisi atau piawaian PwC? • Perlukah saya memberikan data peribadi atas dasar mematuhi undang-undang dan syarat berwajib? • Apakah justifikasi undang-undang yang menjadi rujukan anda dalam memproses data peribadi? • Berapa lamakah data peribadi saya akan disimpan? • Apakah hak-hak yang saya miliki berkaitan dengan data peribadi saya? • Pihak manakah lagi yang mungkin mengendalikan data peribadi saya? • Pemindahan Data Peribadi dari Kawasan Ekonomi Eropah • Kanak-kanak • Cara untuk membuat pertanyaan dan menggunakan hak undang-undang 1. Terma penting yang terkandung dalam Soalan Lazim Dalam bahagian ini, maklumat berkaitan diri anda akan diklasifikasikan sebagai sebagai "data peribadi" atau "maklumat peribadi." Kami menggunakan terma "memproses" untuk menggambarkan secara kolektif tindakan atau operasi yang melibatkan data peribadi, termasuk pengumpulan, penyimpanan, pengendalian, analisis, semakan, pemindahan, dan pemusnahan maklumat tersebut.

member firms operate, see the links provided at the beginning of this PDF document.

In this document, “we,” “us” and “PwC” means the PwC firm that is responsible for addressing the matter raised and that is the data controller of your personal information.

3. Who can use PwC Ethics Helpline?

PwC Ethics Helpline can be used by PwC workers (including PwC partners, directors, managers, employees, independent contractors, and contingent workers) and external stakeholders, such as business partners, clients, suppliers, and anyone who has interacted with PwC. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of the PwC Network as further specified below.

4. How do I contact PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone and by Web.

PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24 hour access. NAVEX specialists will receive reports submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC’s Global Code of Conduct; or (3) unethical conduct.

Asking a question about any PwC policy, standard, or PwC’s Global Code of Conduct.

In certain countries, PwC may only accept reports relating to certain matters, such as financial, accounting, auditing, and bribery matters. If your concern pertains to a matter that under applicable legislation can’t be reported to PwC Ethics Helpline, the report will not be dealt with by PwC Ethics Helpline and you will be advised to report the matter directly to your

2. Siapakah yang bertanggungjawab dalam mengendalikan data peribadi yang saya serahkan melalui Talian Bantuan Etika PwC?

Data peribadi yang anda serahkan melalui Talian Bantuan Etika PwC akan dikendalikan oleh firma PwC yang bertanggungjawab dalam menangani atau menyiasat hal yang telah anda bangkitkan. Hal yang anda bangkitkan atau hal yang berkaitan secara langsung dengan perkara yang anda bangkitkan kebiasaannya berlaku di firma PwC. "Pengendali data" mempunyai tanggungjawab utama untuk memastikan bahawa pengendalian data peribadi anda adalah mematuhi undang-undang perlindungan data.

Untuk senarai entiti klien yang aktif dalam rangkaian PwC, negara dan wilayah di mana firma PwC beroperasi, sila lihat pautan yang disediakan di awal dokumen PDF ini.

Dalam dokumen ini, "kami" dan "PwC" bermaksud firma PwC yang bertanggungjawab untuk menangani hal yang dibangkitkan yang juga berperanan sebagai pengendali maklumat peribadi anda.

3. Siapakah yang boleh menggunakan Talian Bantuan Etika PwC?

Talian Bantuan Etika PwC boleh digunakan oleh semua pekerja PwC (termasuk pengarah, pengurus, kontraktor dan pekerja bebas) dan pihak berkepentingan, seperti rakan niaga, pelanggan, pembekal, dan sesiapa sahaja yang telah berinteraksi dengan PwC. Individu-individu ini boleh menghubungi Talian Bantuan Etika PwC secara sukarela untuk membuat pertanyaan atau melaporkan sebarang masalah pelaksanaan yang berkaitan dengan perniagaan yang dijalankan oleh rangkaian firma PwC sebagaimana yang dinyatakan dengan lebih lanjut di bawah.

4. Bagaimanakah cara untuk saya hubungi Talian Bantuan Etika PwC?

Terdapat dua cara untuk menghubungi Talian Bantuan Etika PwC: melalui telefon dan melalui laman sesawang.

PwC mempunyai kontrak dengan pihak ketiga, NAVEX, untuk mentadbir Talian Bantuan ini yang menyediakan akses 24 jam. Perunding-perunding pakar NAVEX akan menerima laporan yang dihantar melalui laman sesawang atau melalui telefon dan akan menghantar

local manager, partner, ethics team, or HC representative, as appropriate.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don't feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue.

Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

We encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique. Note that, for the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

Your identity will be treated with the highest levels of confidentiality and will only be shared with people who need access to this to investigate the report or who are part of legal proceedings.

laporan tersebut kepada wakil PwC yang berkenaan untuk dikaji.

5. Apakah isu-isu yang boleh saya laporkan kepada Talian Bantuan Etika PwC?

Talian Bantuan Etika PwC adalah untuk:

Melaporkan sebarang kelakuan yang anda yakini sebagai serius: (1) melanggar undang-undang atau peraturan; (2) melanggar polisi, piawaian atau Tata Kelakuan Global PwC; atau (3) tingkah laku yang tidak beretika.

Mengemukakan soalan mengenai sebarang polisi, piawaian, atau Tata Kelakuan Global PwC.

Di negara-negara tertentu, PwC hanya dapat menerima laporan yang berkaitan dengan hal-hal tertentu, seperti masalah kewangan, perakaunan, pengauditan, dan rasuah. Sekiranya isu perundangan yang ingin anda laporkan tidak terkandung dalam bidang kuasa Talian Bantuan Etika PwC, laporan tersebut tidak akan ditangani oleh Talian Bantuan Etika PwC dan anda akan dinasihatkan untuk melapor terus perkara tersebut kepada pengurus terdekat anda, rakan kongsi, pasukan etika, atau wakil Jabatan Sumber Manusia, jika berkenaan.

6. Bilakah saluran lain harus digunakan untuk saya membuat laporan?

Anda boleh membincangkan sebarang permasalahan dengan seseorang di PwC secara langsung melalui saluran yang sedia ada. Sekiranya anda tidak selesa dengan cara ini, atau tidak tahu siapa yang harus dihubungi, anda boleh menggunakan Talian Bantuan Etika PwC.

7. Bagaimana sekiranya maklumat yang saya berikan ternyata tidak betul?

Anda harus sedar bahawa maklumat yang anda laporkan boleh memberi kesan ke atas orang lain. Oleh itu, anda harus mengemukakan maklumat yang anda percayai benar. Dalam apa jua keadaan, sesiapa yang melaporkan kepada Talian Bantuan Etika PwC secara telus tidak akan menerima sebarang impak walaupun maklumat yang diberikan adalah ternyata tidak benar selepas dikaji.

Tiada tolak ansur akan diberikan jika anda membuat laporan secara tidak telus dan menyalahgunakan Talian Bantuan Etika PwC dan berkemungkinan boleh

We will not disclose your identity to the alleged wrongdoer. Please note that the exceptional situation where we may be required to do this is if you acted maliciously or deliberately abused the process, the accused raises a claim, and we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data unless it's necessary and relevant

We do not require submission of sensitive personal data through PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will promptly delete any sensitive personal data that is not necessary to investigate a concern.

menyebabkan tindakan disiplin termasuk pemecatan kerja, jika perlu.

8. Bolehkah saya membuat laporan tanpa nama?

Kami menggalakkan anda untuk mengenal pasti diri anda semasa membuat laporan kerana ini akan membantu kami untuk menyiasat laporan tersebut dan melindungi anda dalam jangka masa panjang. Identiti anda dan maklumat yang anda berikan adalah dianggap sangat sulit dan hanya akan didedahkan sekiranya betul-betul perlu sahaja.

Sekiranya anda membuat laporan tanpa nama, kami masih menerima dan akan mengkaji laporan tersebut. Walaubagaimanapun, kami tidak dapat memberi jaminan untuk terus merahsiakan sebarang identiti kerana identiti orang-orang yang terlibat boleh terdedah secara tidak langsung dan ini adalah diluar kawalan dan jangkaan kami. Hal ini boleh berlaku, misalnya, jika melibatkan kes-kes yang unik. Ketahuilah bahawa kami tidak dapat mengenalpasti identiti pelapor untuk sebilangan besar laporan yang telah dibuat tanpa nama.

Akhirnya, kami memohon agar anda dapat memberikan sebanyak mungkin maklumat yang jelas untuk membantu kami dalam menyiasat perkara yang anda dilaporkan.

9. Sekiranya saya membuat laporan, adakah identiti saya akan dilindungi?

Identiti anda akan dirahsiakan sebaik mungkin dan hanya akan dikongsi dengan orang yang memerlukan akses untuk menyiasat laporan tersebut atau orang yang terlibat dalam prosedur undang-undang.

Kami tidak akan mendedahkan identiti anda kepada orang yang dituduh. Walaubagaimanapun, sila maklum bahawa kami mungkin diminta untuk mendedahkan identiti anda sekiranya anda berkelakuan tidak telus atau sengaja menyalahgunakan proses ini, dan di mana sekiranya tertuduh mengemukakan tuntutan, kami terpaksa mendedahkan identiti anda sebagaimana yang diarahkan oleh undang-undang.

10. Apakah data peribadi yang anda kumpul dan mengapa?

Kami mengumpul data peribadi yang anda berikan semasa membuat laporan.

Data peribadi yang mungkin terlibat:

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

15. What legal justification do you rely on to process personal data?

The data protection laws of some jurisdictions require that we set out in this document our justification, based on law, for collecting and processing your personal data. We rely on our legitimate interests to process your personal data in connection with PwC Ethics Helpline. Please note that where we rely on our legitimate interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests.

In connection with PwC Ethics Helpline, these legitimate interests are:

- nama dan hubungan anda dengan PwC;
- identiti pengenalan, jawatan, maklumat untuk dihubungi, tingkah laku, dan lain-lain maklumat peribadi orang yang terlibat dengan isu yang anda laporkan; dan
- identiti pengenalan, jawatan, maklumat untuk dihubungi, dan lain-lain maklumat peribadi individu yang mengetahui tentang isu yang anda laporkan.

Kami juga berkemungkinan mengumpul data peribadi anda secara tidak langsung dari pelapor lain, penyelia, dan orang-orang lain yang dibenarkan untuk terlibat dalam penyiasatan yang dijalankan.

Kami hanya menggunakan data peribadi yang diperlukan untuk menjalankan dan menyelesaikan penyiasatan terhadap isu yang dilaporkan. Kami juga akan menggunakan data peribadi jika perlu jika ia berkaitan dengan prosedur undang-undang di mana kami perlu mematuhi pelaksanaan undang-undang tersebut (kami mungkin akan diarahkan oleh pihak undang-undang untuk melaporkan hal-hal tertentu kepada pihak berkuasa yang berkenaan).

11. Jangan serahkan data peribadi yang sensitif melainkan perlu dan berkaitan

Kami tidak memerlukan perkongsian data peribadi sensitif melalui Talian Bantuan Etika PwC. Contohnya seperti keturunan atau etnik, agama atau kepercayaan lain, pandangan mengenai politik, rekod jenayah, kesihatan fizikal atau mental, keahlian persatuan pekerja, data genetik atau biometrik (apabila digunakan untuk mengenal pasti seseorang secara unik), dan kehidupan atau orientasi seksual. Walaubagaimanapun, kami berkemungkinan akan menerima data peribadi yang sensitif kerana anda memberikannya secara sukarela sebagai sebahagian daripada kandungan laporan anda. Kami hanya menggunakan data peribadi yang diperlukan untuk tujuan siasatan terhadap laporan anda dan kami akan menghapuskan data peribadi sensitif yang tidak diperlukan dalam siasatan dengan segera.

12. Data daripada penggunaan laman sesawang yang dikumpulkan secara automatik

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. To the extent we need to do this, the legal basis for such processing is that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or that the processing is necessary for the establishment, exercise or defence of legal claims.

16. For how long do you keep my personal data?

We only keep personal data (i) for the period of time needed to investigate your report or (ii) as otherwise necessary in connection with disciplinary proceedings, legal proceedings (including appeals), or other investigation or inquiry.

If we determine that a report is unsubstantiated, we will securely delete the personal data associated with the unsubstantiated report as soon as practicable following this determination and in accordance with applicable law.

17. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.

Talian Bantuan Etika PwC yang diuruskan oleh pembekal pihak ketiga kami, NAVEX, secara automatik merekodkan log data tertentu mengenai sesuatu lawatan ke laman sesawang. Ini termasuk "Internet Protocol address", jenis dan bahasa pelayar atas talian yang digunakan, tarikh dan masa permintaan yang dibuat. Log data ini digunakan untuk meningkatkan dan memperbaiki operasi Talian Bantuan Etika PwC dan ianya tidak berkaitan dengan anda secara peribadi. Untuk maklumat lebih lanjut, sila lihat pernyataan privasi NAVEX yang boleh didapati di bahagian bawah halaman utama Talian Bantuan Etika PwC.

13. Apakah data peribadi yang anda rekodkan jika saya mengemukakan soalan mengenai polisi atau piawaian PwC?

Anda boleh menghubungi Talian Bantuan Etika PwC untuk mengemukakan soalan mengenai sebarang polisi, piawaian, atau Tata Kelakuan Global PwC.

Kami menggunakan data peribadi (biasanya nama, jawatan, dan alamat e-mel) yang diperlukan untuk menghubungi anda agar kami dapat menjawab pertanyaan anda. Kami tidak menyimpan rekod mengenai soalan yang diajukan kepada individu tertentu, kecuali jika isu yang anda laporkan tersebut adalah merupakan sesuatu pelanggaran yang membabitkan rangkaian firma PwC, yang mana akan ditangani seperti yang dijelaskan dalam bahagian lain dalam dokumen ini.

14. Perlukah saya memberikan data peribadi atas dasar mematuhi undang-undang dan syarat berwajib?

Perkongsian data peribadi dengan Talian Bantuan Etika PwC adalah sukarela dan tidak tertakluk kepada sebarang undang-undang atau kontrak. Menghubungi dan memberikan data peribadi kepada Talian Bantuan Etika adalah tidak wajib.

15. Apakah justifikasi undang-undang yang menjadi rujukan anda dalam memproses data peribadi?

Undang-undang perlindungan data dari beberapa bidang kuasa mewajibkan kami untuk menyatakan justifikasi dan tujuan kami, berdasarkan undang-

• You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed. • You may be able to request deletion or erasure of your personal data in the following cases: ☐ the personal data is no longer necessary in relation to the purposes for which it was collected and processed; ☐ our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds; ☐ your personal data has been unlawfully processed; or ☐ your personal data must be erased to comply with a legal obligation to which we are subject. • You may be able to restrict personal data processing in the following cases: ☐ for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data; ☐ your personal data have been unlawfully processed and you request restriction of processing instead of deletion; ☐ your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or ☐ for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us.	undang, untuk mengumpulkan dan memproses data pribadi anda. Kami bergantung pada kepentingan kami yang sah untuk memproses data pribadi anda yang berhubungan dengan Talian Bantuan Etika PwC. Sila maklum bahawa kami bergantung pada kepentingan kami yang sah untuk memproses data pribadi anda dan kami telah membuat penilaian di mana kepentingan dan hak asasi anda tidak mengatasi kepentingan kami yang sah. Sehubungan dengan Talian Bantuan Etika PwC, kepentingan sah yang dimaksudkan adalah: kepentingan kami yang sah dalam membenarkan orang mengajukan soalan dan melaporkan sebarang pelanggaran yang disyaki serius secara sulit; dan kepentingan kami yang sah dalam mengenal pasti, mencegah dan menangani pelanggaran undang-undang, Tata Kelakuan kami, dan piawaian profesional kami. Kami tidak mempunyai sebarang niat untuk memproses data pribadi sensitif berkaitan dengan Talian Bantuan Etika PwC. Walaubagaimanapun, perkara ini harus dilakukan sekiranya kami mempunyai alasan yang sah dari segi undang-undang untuk pemproses data pribadi sensitif tersebut iaitu bagi tujuan melaksanakan tanggungjawab dan melaksanakan hak-hak khusus PwC dalam bidang pekerjaan, keselamatan sosial dan undang-undang perlindungan sosial, atau pemprosesan data pribadi sensitif tersebut diperlukan dalam pembentukan, pelaksanaan atau pembelaan tuntutan undang-undang. 16. Berapa lamakah data pribadi saya akan disimpan? Kami hanya menyimpan data pribadi (i) untuk jangka masa yang diperlukan untuk menjalankan siasatan terhadap laporan anda atau (ii) sekiranya diperlukan bagi tujuan yang berkaitan dengan prosiding tatatertib, prosiding undang-undang (termasuk rayuan), atau lain-lain penyelidikan atau inkuiri. Sekiranya kami mendapati bahawa laporan yang diterima tidak dapat dibuktikan, kami akan menghapuskan semua data pribadi yang berkaitan dengan laporan yang tidak dapat dibuktikan tersebut secara selamat dengan secepat mungkin berdasarkan undang-undang yang berkenaan.

- You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us.

You may have the right to lodge complaints about personal data handling with your local data protection regulator.

18. Which other parties could handle my personal data?

a. Other PwC Member Firms

We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report.

b. Third Party Providers

We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems.

The third party providers may use their own third party subcontractors that have access to personal data (sub-processors).

It is our policy to use only third party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.

c. Other recipients of personal data

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and
- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

17. Apakah hak-hak yang saya miliki berkaitan dengan data peribadi saya?

Sama ada anda sebagai pelapor atau orang yang dilaporkan, anda berkemungkinan memiliki hak-hak berikut, seperti yang dibenarkan oleh undang-undang perlindungan data yang berkenaan sekiranya kami menyimpan atau memproses data peribadi anda. Kami mungkin akan melambatkan atau menolak permintaan jika kami percaya bahawa akses kepada maklumat tersebut akan menjejaskan ketelusan dalam menjalankan siasatan terhadap isu yang dilaporkan.

Anda mungkin dapat menggunakan hak undang-undang yang disenaraikan di bawah.

Anda mungkin dibolehkan untuk mendapatkan pengesahan dari kami sama ada kami memproses data peribadi mengenai anda, mengakses salinan data peribadi anda dan mendapat maklumat-maklumat lain, termasuklah tujuan kami menerima data peribadi dan kepada siapa data peribadi tersebut akan didedahkan.

Anda mungkin dibolehkan untuk membetulkan data peribadi sekiranya ia tidak tepat, dan melengkapkan data peribadi yang tidak lengkap.

Anda mungkin dibolehkan untuk meminta menghapuskan data peribadi anda dalam situasi-situasi berikut:

- data peribadi tidak lagi diperlukan bagi tujuan ia dikumpulkan dan diproses;
- alasan undang-undang yang kami gunakan untuk memproses data peribadi tersebut adalah bertujuan untuk merealisasikan kepentingan kami yang sah, dan anda telah membantah terhadap pemprosesan itu dan kami tidak lagi mempunyai alasan lain yang sah untuk memproses data peribadi tersebut;
- data peribadi anda telah diproses secara haram; atau
- data peribadi anda mesti dihapuskan bagi tujuan mematuhi kewajipan undang-undang yang ditetapkan ke atas kami.

Anda mungkin dibolehkan untuk menyekat pemprosesan data peribadi dalam situasi-situasi berikut:

19. Transfers of Personal Data from the European Economic Area

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries outside the European Economic Area (EEA). Recipient countries may not have laws that provide specific protection for personal data.

If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or
- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.

Our approach if the United Kingdom exits the European Union or European Economic Area: we already apply, and will continue to apply, the controls described above if personal data collected within the United Kingdom is transferred outside the United Kingdom.

20. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

21. Contact points for questions and exercising legal rights

You can:

- submit a [request](#) if you wish to exercise a legal right in relation to your personal data; and/or
- submit an [enquiry](#) if you have a question about PwC's handling of your personal data.

22. Sharing of client confidential information

If you are a PwC employee, kindly note that you should not share any client confidential information in your report.

- untuk jangka masa yang membolehkan kami untuk mengesahkan ketepatan data peribadi, di mana anda telah mempertikaikan ketepatan data peribadi tersebut;
- data peribadi anda telah diproses secara haram dan anda meminta untuk menyekat pemprosesan tersebut dan bukannya penghapusan;
- data peribadi anda tidak lagi diperlukan untuk tujuan ia dikumpulkan dan diproses tetapi data peribadi anda diperlukan oleh anda untuk membuat, menjalankan atau menentang tuntutan undang-undang; atau
- untuk jangka masa yang membolehkan kami untuk mengesahkan sama ada alasan sah kami untuk memproses data peribadi tersebut telah mengatasi kepentingan anda, di mana anda telah membantah pemprosesan data peribadi tersebut untuk mengejar kepentingan sah yang dikenal pasti oleh kami.

Anda mungkin dibolehkan untuk membantah pemprosesan data peribadi anda sekiranya alasan undang-undang kami untuk memproses adalah bahawa pemprosesan itu diperlukan untuk kepentingan sah seperti dituntut oleh kami.

Anda mungkin berhak membuat aduan mengenai pengendalian data peribadi dengan penguatkuasa perlindungan data tempatan anda.

18. Pihak manakah lagi yang mungkin mengendalikan data peribadi saya?

a. Firma PwC yang lain

Kami mungkin berkongsi data peribadi dengan firma PwC lain dalam Rangkaian PwC, tetapi hanya jika sangat diperlukan untuk menyiasat laporan yang diterima.

b. Pembekal Pihak Ketiga

Kami mungkin mendedahkan data peribadi kepada kontraktor, subkontraktor pihak ketiga, dan / atau anak syarikat dan syarikat bersekutu mereka. Pihak-pihak ketiga ini berperanan untuk menyokong Rangkaian PwC dengan menyediakan dan mentadbir sistem IT.

Pembekal pihak ketiga boleh menggunakan subkontraktor pihak ketiga mereka sendiri yang

23. Reporting to Enforcement Agencies under Whistleblower Protection Act 2010

The Malaysia Whistleblower Protection Act 2010 (“WPA”) protects any person making disclosure of improper conduct in the public and private sector from civil and criminal action. The WPA allows for proper investigation to be carried out by an enforcement agency set up by the Federal Government, State Government or local government.

If you wish to make a disclosure or report of improper conduct committed by a PwC employee to any enforcement agency pursuant to the WPA, you should report it to the relevant enforcement agency. While PwC respects your right to report the improper conduct to an enforcement agency under the WPA, you are encouraged to report to PwC first in order for PwC to remediate any wrongdoings and take the necessary and appropriate actions including launching an investigation or making a police report.

mempunyai akses kepada data peribadi (sub-pemproses).

Adalah menjadi polisi kami untuk hanya menggunakan pembekal pihak ketiga yang telah terikat untuk mengekalkan kerahsiaan dan kesulitan dalam memproses data peribadi sepertimana yang diarahkan oleh PwC, dan meletakkan kewajipan yang sama ke atas sub-pemproses mereka.

c. Penerima data peribadi lain

Kami juga boleh mendedahkan data peribadi kepada:

- penasihat profesional, misalnya, firma guaman, yang diperlukan untuk menubuhkan, menjalankan atau mempertahankan hak undang-undang kami dan mendapatkan nasihat; dan
- Pelaksana undang-undang, pemerintah, dan badan pengawal selia, sebagaimana yang disyaratkan oleh undang-undang yang tertakluk

19. Pemindahan Data Peribadi dari Kawasan Ekonomi Eropah

Sekiranya kami memproses data peribadi anda, kami mungkin akan menghantar data peribadi anda ke luar negara keberadaan berada, termasuk untuk penyimpanan. Ini adalah termasuk negara-negara di luar Kawasan Ekonomi Eropah (“EEA”). Negara-negara penerima ini mungkin tidak mempunyai undang-undang yang memberikan perlindungan khusus untuk data peribadi.

Sekiranya kami mengumpul data peribadi anda dalam Kawasan Ekonomi Eropah, pemindahan data peribadi tersebut ke luar Kawasan Ekonomi Eropah hanya akan dilakukan:

- kepada penerima di lokasi yang memberikan tahap perlindungan yang memuaskan terhadap data peribadi anda; dan / atau
- di bawah perjanjian yang memenuhi syarat-syarat Kesatuan Eropah (EU) bagi pemindahan data peribadi kepada pemproses data atau pengawal data di luar ke luar Kawasan Ekonomi Eropah, seperti klausa kontrak seragam yang telah diluluskan oleh Suruhanjaya Eropah.

	Kami mengambil pendekatan di mana, sekiranya United Kingdom keluar dari Kesatuan Eropah atau Kawasan Ekonomi Eropah: kami telah menetapkan, dan akan terus bertetapan, kawalan yang dijelaskan di atas jika data peribadi yang dikumpulkan di dalam United Kingdom dipindahkan ke luar negara itu. 20. Kanak-kanak Talian Bantuan Etika PwC tidak ditujukan kepada, dan tidak boleh digunakan oleh, sesiapa yang berumur di bawah 18 tahun. 21. Cara untuk membuat pertanyaan dan menggunakan hak undang-undang Anda boleh: • mengemukakan permintaan jika anda ingin menggunakan hak undang-undang yang berkaitan dengan data peribadi anda; dan / atau • mengemukakan pertanyaan jika anda mempunyai sebarang pertanyaan mengenai pengendalian data peribadi anda oleh PwC. 22. Perkongsian maklumat sulit klien Sekiranya anda adalah pekerja PwC, sila maklum bahawa anda tidak boleh berkongsi sebarang maklumat sulit klien dalam laporan anda. 23. Laporan kepada Agensi Penguatkuasaan di bawah Akta Perlindungan Pemberi Maklumat 2010 Akta Perlindungan Pemberi Maklumat Malaysia 2010 (“WPA”) melindungi sesiapa yang mendedahkan mengenai perlakuan tidak wajar di sektor awam dan swasta daripada tindakan sivil dan jenayah. WPA membolehkan penyiasatan yang tepat dilakukan oleh agensi penguatkuasaan yang ditubuhkan oleh Kerajaan Persekutuan, Kerajaan Negeri atau penguatkuasa tempatan. Sekiranya anda ingin membuat pendedahan atau laporan mengenai tindakan tidak wajar yang dilakukan oleh pekerja PwC kepada mana-mana agensi penguatkuasaan sepertimana terkandung dalam WPA,

	anda harus membuat laporan tersebut kepada agensi penguatkuasaan yang berkenaan. Walaupun PwC menghormati hak anda untuk melaporkan tindakan yang tidak wajar kepada agensi penguatkuasaan di bawah WPA, anda digalakkan untuk melaporkan kepada PwC terlebih dahulu agar PwC dapat memperbaiki segala kesalahan dan mengambil tindakan yang perlu dan sesuai termasuk menjalankan penyiasatan atau membuat laporan polis.

Malta

PwC Ethics Helpline - Frequently Asked Questions and Privacy Information

Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline.

The FAQs and Privacy Information Document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data.

This document was last updated in March 2021. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date.

Click on the links below to navigate these FAQs

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Transfers of Personal Data from the European Economic Area
Children
Contact points for questions and exercising legal rights

1. Key terms used in these FAQs

In these FAQs, we refer to information about you or information that identifies you as “**personal data**” or “**personal information**.” We use the term “**processing**” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to PwC Ethics Helpline?

The data controller of personal data you provide to PwC Ethics Helpline is the PwC firm that is responsible for addressing or investigating the matter you have raised. This is usually the PwC firm where the incident took place or that is directly connected with the matter you have raised. A “data controller” has primary responsibility for ensuring that the handling of your personal data complies with data protection laws.

For a list of active client facing entities within the PwC network and countries and regions in which PwC member firms operate, see the links provided at the beginning of this PDF document.

In this document, “we,” “us” and “PwC” means the PwC firm that is responsible for addressing the matter raised and that is the data controller of your personal information.

3. Who can use PwC Ethics Helpline?

PwC Ethics Helpline can be used by PwC workers (including PwC partners, directors, managers, employees, independent contractors, and contingent workers) and external stakeholders, such as business partners, clients, suppliers, and anyone who has interacted with PwC. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of the PwC Network as further specified below.

4. How do I contact PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone and by Web.

For details see: <https://www.pwc.com/ethicshelpline>

PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24-hour access. NAVEX specialists will receive reports submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC’s Global Code of Conduct; or (3) unethical conduct.	Asking a question about any PwC policy, standard, or PwC’s Global Code of Conduct.

In certain countries, PwC may only accept reports relating to certain matters, such as financial, accounting, auditing, and bribery matters. If your concern pertains to a matter that under applicable legislation can’t be reported to PwC Ethics Helpline, the report will not be dealt with by PwC Ethics Helpline and you will be advised to report the matter directly to your local manager, partner, ethics team, or HC representative, as appropriate.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don't feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue.

Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

We encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique. Note that, for the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

Your identity will be treated with the highest levels of confidentiality and will only be shared with people who need access to this to investigate the report or who are part of legal proceedings.

Generally, the Reporting Officer will request your written consent before disclosing any information which may identify you directly. However, please note that there may be an exceptional situation where we may be required to disclose your identity if the disclosure is not protected in terms of law, such as if you knowingly disclose information which you know or ought reasonably to know is false, or if the disclosure is not made substantially in the manner established by our internal procedures.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data unless it's necessary and relevant

We do not require submission of sensitive personal data through PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will promptly delete any sensitive personal data that is not necessary to investigate a concern.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third-party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

15. What legal justification do you rely on to process personal data?

The data protection laws of some jurisdictions require that we set out in this document our justification, based on law, for collecting and processing your personal data.

We rely on our legitimate interests to process your personal data in connection with PwC Ethics Helpline. Please note that where we rely on our legitimate interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests.

In connection with PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. To the extent we need to do this, the legal basis for such processing is that it is necessary for the purposes of carrying out the obligations

and exercising specific rights of PwC in the field of employment, social security and social protection law, or that the processing is necessary for the establishment, exercise or defence of legal claims.

16. For how long do you keep my personal data?

We only keep personal data (i) for the period of time needed to investigate your report or (ii) as otherwise necessary in connection with disciplinary proceedings, legal proceedings (including appeals), or other investigation or enquiry.

If we determine that a report is unsubstantiated, we will delete the personal data associated with that report as soon as practicable following this determination.

17. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed.
- You may be able to request deletion or erasure of your personal data in the following cases:
 - the personal data is no longer necessary in relation to the purposes for which it was collected and processed;
 - our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds;
 - your personal data has been unlawfully processed; or
 - your personal data must be erased to comply with a legal obligation to which we are subject.
- You may be able to restrict personal data processing in the following cases:
 - for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data;
 - your personal data have been unlawfully processed and you request restriction of processing instead of deletion;
 - your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or
 - for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us.
- You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us.

You may have the right to lodge complaints about personal data handling with your local data protection regulator.

18. Which other parties could handle my personal data?

a. Other PwC Member Firms



We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report.

b. Third Party Providers

We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems.

The third party providers may use their own third party subcontractors that have access to personal data (sub-processors).

It is our policy to use only third party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.

c. Other recipients of personal data

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and
- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

19. Transfers of Personal Data from the European Economic Area

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries outside the European Economic Area (EEA). Recipient countries may not have laws that provide specific protection for personal data.

If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or
- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.

20. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

21. Contact points for questions and exercising legal rights

You can:

- [submit a request](#) if you wish to exercise a legal right in relation to your personal data; and/or
- submit an [enquiry](#) if you have a question about PwC's handling of your personal data.

Moldova

PwC Ethics Helpline Frequently Asked Questions and Privacy Information Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline. The FAQs and Privacy Information Document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data. This document was last updated in April 2021. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date. Key terms used in these FAQs Who is responsible for the personal data I submit to PwC Ethics Helpline? Who can use PwC Ethics Helpline? How do I contact PwC Ethics Helpline? What kinds of issues can I raise with PwC Ethics Helpline? When should I use other reporting channels? What if the information I provide turns out to be incorrect? Can I make a report anonymously? If I submit a report, is my identity protected?	Linia PwC de asistență pe probleme de etică Întrebări frecvente și Informații privind protecția datelor cu caracter personal Vă rugăm să vă familiarizați cu secțiunea Întrebări frecvente înainte de a transmite voluntar o sesizare la Linia PwC de asistență pe probleme de etică. Documentul Întrebări frecvente și Informații privind protecția datelor cu caracter personal explică problemele pentru care se pot face sesizări la Linia PwC de asistență pe probleme de etică, modul în care sunt gestionate și protejate orice date cu caracter personal transmise către Linia de asistență, și drepturile pe care le aveți în privința datelor dvs. cu caracter personal. Cea mai recentă actualizare a acestui document a avut loc în Aprilie 2021. Este posibil să actualizăm acest document în viitor. În acest caz, vom modifica data celei mai recente actualizări de pe această pagină. Documentul modificat este aplicabil de la cea mai recentă dată actualizată. Principalii termeni folosiți în aceste Întrebări frecvente Cine este responsabil pentru datele cu caracter personal pe care le transmit la Linia PwC de asistență pe probleme de etică?

What personal data do you collect and why? Do not submit sensitive personal data unless it's necessary and relevant Site usage data that is collected automatically What personal data do you record if I ask a question about PwC policies or standards? Must I provide personal data as a statutory or contractual requirement? What legal justification do you rely on to process personal data? For how long do you keep my personal data? Automated decision making What are my rights in connection with my personal data? Which other parties could handle my personal data? Transfers of Personal Data from the European Economic Area Children Contact points for questions and exercising legal rights 1. Key terms used in these FAQs In these FAQs and Privacy Information, we refer to information about you or information that identifies you as “personal data” or “personal information.” We use the term “processing” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction. 2. Who is responsible for the personal data I submit to PwC Ethics Helpline? The data controller of personal data you provide to PwC Ethics Helpline is PricewaterhouseCoopers Audit S.R.L. or such PwC member firm, listed under this link. The relevant Moldovan PwC firm will investigate complaints under its responsibilities if the incident occurred in Moldova or if it is directly connected with the matter you have raised. As “data controller”, the Moldovan PwC firms have primary responsibility for ensuring that the handling of your personal data complies with relevant data protection laws. In this document, “we,” “us” and “PwC” means the Moldovan firms of the PwC global network that are responsible for addressing the matter raised and that are the data controllers of your personal information. 3. Who can use PwC Ethics Helpline?	Cine poate apela la Linia PwC de asistență pe probleme de etică? Cum contactez Linia PwC de asistență pe probleme de etică? Ce tip de probleme pot semnala la Linia PwC de asistență pe probleme de etică? Când ar trebui să folosesc alte canale pentru sesizare? Ce se întâmplă dacă informațiile pe care le furnizez se dovedesc incorecte? Pot să fac o sesizare anonimă? Dacă transmit o sesizare, identitatea mea este protejată? Ce date cu caracter personal colectați și de ce? Nu transmiteți date personale sensibile decât dacă sunt necesare și relevante Datele privind utilizarea site-ului colectate automat Ce date cu caracter personal înregistrați dacă pun o întrebare referitoare la politicile sau standardele PwC? Am obligația legală sau contractuală de a furniza date cu caracter personal? Ce temei legal aveți pentru prelucrarea datelor cu caracter personal? Cât timp păstrați datele mele cu caracter personal? Procesul decizional automatizat Care sunt drepturile mele privind datele mele cu caracter personal? Ce alte persoane ar putea prelucra datele mele cu caracter personal? Transferurile de date cu caracter personal în afara Spațiului Economic European Copiii Datele de contact pentru întrebări și exercitarea drepturilor legale 1. Principalii termeni folosiți în aceste Întrebări frecvente În Întrebările frecvente și Informațiile privind protecția datelor cu caracter personal, numim informațiile despre dvs. sau informațiile care vă identifică ca fiind „date cu caracter personal” sau „informații cu caracter personal.” Utilizăm termenul „prelucrarea” pentru a descrie în mod colectiv orice acțiuni sau operațiuni care implică date cu caracter personal, inclusiv colectarea, stocarea, organizarea, analiza, revizuirea, transferul și distrugerea acestora.

PwC Ethics Helpline can be used by anyone, including PwC personnel (e.g. PwC partners, directors, managers, employees, independent contractors, and contingent workers), external stakeholders, such as business partners, clients, suppliers, and anyone else who has interacted with PwC or has an interest in our activities. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of PwC as further specified below.

4. How do I contact PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone ([link](#)) and by Web ([link](#)).

PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24-hour access. NAVEX specialists will receive reports submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC's Global Code of Conduct; or (3) unethical conduct

Asking a question about any PwC policy, standard, or PwC's Global Code of Conduct.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don't feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue.

Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary

2. Cine este responsabil pentru datele cu caracter personal pe care le transmit la Linia PwC de asistență pe probleme de etică?

Operatorul de date pentru datele cu caracter personal pe care le furnizați către Linia PwC de asistență pe probleme de etică este PricewaterhouseCoopers Audit S.R.L. sau o altă firmă membră PwC, inclusă la acest [link](#). Firma PwC relevantă din Republica Moldova investighează plângerile care sunt de competența sa, dacă incidentul a avut loc în Republica Moldova sau dacă are legătură directă cu problema semnalată de dvs. În calitate de „operator de date”, firmele membre PwC din Republica Moldova au responsabilitatea principală de a se asigura că modul de gestionare a datelor dvs. cu caracter personal respectă legislația aplicabilă de protecție a datelor. În acest document, „noi,” „pe noi/nouă” și „PwC” semnifică firmele din Republica Moldova membre ale rețelei globale de firme PwC, care sunt responsabile cu soluționarea problemei semnalate și care reprezintă operatorul de date pentru informațiile dvs. cu caracter personal.

3. Cine poate apela la Linia PwC de asistență pe probleme de etică?

Linia PwC de asistență pe probleme de etică poate fi utilizată de oricine, inclusiv de personalul PwC (de exemplu, partenerii, directorii, managerii, angajații PwC, contractanții independenți ai PwC și lucrători temporari), părți interesate externe, cum ar fi partenerii de afaceri, clienții, furnizorii și oricine a interacționat cu PwC sau este implicat în activitățile noastre. Aceste persoane pot folosi voluntar Linia PwC de asistență pe probleme de etică pentru a adresa o întrebare sau a semnala o suspiciune privind conformitatea în legătură cu activitatea PwC, așa cum se precizează mai jos.

4. Cum contactez Linia PwC de asistență pe probleme de etică?

Linia PwC de asistență pe probleme de etică se poate utiliza în două moduri: telefonic ([link](#)) și prin website ([link](#)).

PwC a contractat un terț independent, NAVEX, pentru administrarea Liniei de asistență. Instrumentul asigură acces 24 ore din 24. Specialiștii NAVEX vor primi sesizările transmise prin website sau telefonic și le vor direcționa reprezentanților PwC corespunzători, pentru analiză.

measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

We encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique. Note that, for the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

Your identity will be treated with the highest levels of confidentiality and will only be shared with people who need access to this to investigate the report or who are part of legal proceedings.

We will not disclose your identity to the alleged wrongdoer. Please note that the exceptional situation where we may be required to do this is if you acted maliciously or deliberately abused the process, the accused raises a claim, and we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and

5. Ce tip de probleme pot semnala la Linia PwC de asistență pe probleme de etică?

Linia PwC de asistență pe probleme de etică este pentru următoarele:

Sesizarea oricărui comportament care, în opinia dvs., duce la: (1) o gravă încălcare a legislației sau reglementărilor; (2) o gravă încălcare a unei politici a PwC, a unui standard PwC sau a Codului de conduită global al PwC; sau (3) un grav comportament neetic.

Adresarea unor întrebări despre orice politică sau standard ale PwC sau despre Codul de conduită global al PwC.

6. Când ar trebui să folosesc alte canale pentru sesizare?

Gândiți-vă dacă ați putea semnala problema direct cuiva din PwC prin canalele existente. Dacă această opțiune vă produce disconfort, sau dacă nu știți pe cine să contactați, utilizați Linia PwC de asistență pe probleme de etică.

7. Ce se întâmplă dacă informațiile pe care le furnizez se dovedesc incorecte?

Sunteți conștient/ă că informațiile pe care le furnizați pot duce la decizii care afectează alte persoane. Prin urmare, transmiteți doar informațiile pe care le considerați adevărate. În nici un caz nu vor exista represalii de niciun fel împotriva cuiva care face cu bună-credință o sesizare la Linia PwC de asistență pe probleme de etică, chiar dacă ulterior informațiile se dovedesc neadevărate.

Sesizările cu rea-voință sau utilizarea abuzivă a Liniei PwC de asistență pe probleme de etică nu vor fi niciodată tolerate și pot duce la măsuri disciplinare, inclusiv concedierea în anumite situații.

8. Pot să fac o sesizare anonimă?

Vă încurajăm să vă precizați identitatea când faceți o sesizare, pentru că acest lucru ne va ajuta să investigăm sesizarea și în ultimă instanță să vă protejăm pe dvs. Identitatea dvs. și informațiile pe care ni le furnizați vor fi tratate de noi ca având cel mai mare nivel de confidențialitate și vor fi dezvăluite strict celor care au absolută nevoie să le știe.

- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data unless it's necessary and relevant

We do not require submission of sensitive personal data through PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will promptly delete any sensitive personal data that is not necessary to investigate a concern.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third-party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

Dacă faceți o sesizare anonimă, noi o vom analiza. Nu putem garanta caracterul anonim permanent al acesteia, întrucât este posibil ca natura problemei să ducă ulterior, fără ca acest lucru să ne fie imputabil nouă, la dezvăluirea inevitabilă a identității celor implicați. Acest lucru s-ar putea întâmpla, de exemplu, dacă respectivul caz are particularități unice. Vă rugăm să aveți în vedere faptul că pentru majoritatea sesizărilor care ne-au fost transmise anonim nu putem afla identitatea autorului.

Vă cerem să ne furnizați cât de multe detalii considerați că vor fi necesare pentru a ne permite să investigăm problema sesizată.

9. Dacă transmit o sesizare, identitatea mea este protejată?

Identitatea dvs. va fi tratată cu cel mai înalt nivel de confidențialitate și va fi comunicată numai persoanelor care au nevoie de acces la aceasta pentru a investiga sesizarea sau care sunt implicați în proceduri legale. Nu vom dezvălui identitatea dvs. presupusului autor al actului reprobabil semnalat. Vă rugăm să aveți în vedere că acest lucru ni se poate cere în situația excepțională în care ați acționat cu rea-voință sau ați folosit abuziv în mod deliberat această procedură, iar cel acuzat ridică pretenții, iar noi suntem obligați prin lege să divulgăm identitatea dvs.

10. Ce date cu caracter personal colectați și de ce?

Colectăm datele cu caracter personal pe care dvs. le furnizați când faceți o sesizare.

Acestea pot fi:

- Numele, prenumele dvs. și relația dvs. cu PwC;
- Datele de identificare, funcția, datele de contact, comportamentul, alte date cu caracter personal ale persoanei/persoanelor implicate în problema din sesizare; și
- Datele de identificare, funcția, datele de contact, alte date cu caracter personal ale persoanei/persoanelor care cunosc problema din sesizare.

Este posibil să colectăm date cu caracter personal despre dvs. în mod indirect. Acestea pot fi furnizate de alte persoane care trimit sesizări, supervizori, participanți la caz și alte persoane autorizate implicate în investigații.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

15. What legal justification do we rely on to process personal data?

We rely on our legitimate interests to process your personal data in connection with PwC Ethics Helpline. Please note that where we rely on our legitimate interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests.

In connection with PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. To the extent we need to do this, the condition for such processing, which will vary according to the specific matter under investigation, will be one of the categories below:

- that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or
- that the processing is necessary for the establishment, exercise or defence of legal claims, or
- that the processing is necessary for reasons of substantial public interest.

Utilizăm datele cu caracter personal numai în măsura necesară pentru realizarea și finalizarea investigației asupra problemei sesizate. Este posibil să utilizăm datele cu caracter personal dacă este necesar în cadrul procedurii legale respective și pentru a ne respecta obligațiile legale (ni se poate cere prin lege să raportăm anumite probleme autorităților externe competente).

11. Nu transmiteți date personale sensibile decât dacă sunt necesare și relevante

Nu solicităm să transmiteți date personale sensibile prin Linia PwC de asistență pe probleme de etică. Exemple de astfel de date sunt cele privind rasa sau originea etnică, convingerile religioase sau de altă natură, opiniile politice, cazierul judiciar, starea de sănătate fizică sau mentală, apartenența sindicală, datele genetice sau biometrice (când sunt folosite pentru identificarea unică a cuiva), și cele privind viața sau orientarea sexuală. Totuși este posibil să primim date personale sensibile pentru că le oferim dvs. în cadrul unei sesizări. Utilizăm datele cu caracter personal numai în măsura necesară pentru investigarea unei sesizări și vom șterge prompt orice date personale sensibile care nu sunt necesare pentru investigarea unei sesizări.

12. Date de utilizare a site-ului colectate automat

Linia PwC de asistență pe probleme de etică, asigurată de furnizorul nostru terț, NAVEX, colectează în mod automat anumite date de înregistrare privind vizitele pe website. Acestea includ adresa IP, tipul de browser, limba selectată pentru browser, și ziua și ora solicitării dvs. Aceste date sunt utilizate la îmbunătățirea funcționării Liniei PwC de asistență pe probleme de etică și nu sunt asociate persoanei dvs. Pentru mai multe informații, consultați declarația NAVEX privind protecția datelor cu caracter personal, din partea de jos a paginii de start a Liniei PwC de asistență pe probleme de etică.

13. Ce date cu caracter personal înregistrați dacă pun o întrebare despre politicile sau standardele PwC?

Puteți contacta Linia PwC de asistență pe probleme de etică pentru a adresa o întrebare despre orice politică sau standard ale PwC ori despre Codul de conduită global al PwC.

16. For how long do you keep my personal data?

We retain the personal data processed by us for as long as is considered necessary for the purpose for which it was collected. Our baseline retention period for records and other documentary evidence created in the PwC Ethics Helpline is 10 years from the closure of an investigation.

17. Automated decision making

Your personal data will not be used for automated decision-making, including profiling, which produces legal effects concerning you or similarly significantly affects you.

18. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed.
- You may be able to request deletion or erasure of your personal data in the following cases:
 - ☐ the personal data is no longer necessary in relation to the purposes for which it was collected and processed;
 - ☐ our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds;
 - ☐ your personal data has been unlawfully processed; or

Utilizăm datele cu caracter personal (de obicei nume și prenume, poziția deținută și adresa de e-mail) necesare pentru a corespunde cu dvs. astfel încât să putem rezolva întrebarea. Nu păstrăm evidențe prin care asociem întrebările adresate cu persoane anume. Excepția o constituie problemele care se referă la posibile încălcări legate cu activitatea rețelei de firme PwC, acestea fiind gestionate după cum se descrie în celelalte secțiuni ale prezentului document.

14. Am obligația legală sau contractuală de a furniza date cu caracter personal?

Furnizarea de date cu caracter personal către Linia PwC de asistență pe probleme de etică este voluntară și nu există nicio obligație legală sau contractuală să furnizați date cu caracter personal. Contactarea sau sesizarea Liniei PwC de asistență pe probleme de etică nu este obligatorie.

15. Ce temei legal aveți pentru prelucrarea datelor cu caracter personal?

Prelucrăm datele dvs. cu caracter personal în legătură cu Linia PwC de asistență pe probleme de etică, în baza intereselor noastre legitime. Vă rugăm să aveți în vedere că în situațiile în care prelucrăm datele dvs. cu caracter personal în baza intereselor noastre legitime, am stabilit că interesele și drepturile dvs. fundamentale nu prevalează asupra intereselor noastre legitime. În legătură cu Linia PwC de asistență pe probleme de etică, interesele legitime sunt:

- interesele noastre legitime de a permite persoanelor să adreseze întrebări și să sesizeze grave încălcări pe care le suspectează, în mod confidențial; și
- interesele noastre legitime de a identifica, preveni și remedia încălcări ale legii, ale Codului nostru de conduită, și ale standardelor noastre profesionale.

Nu intenționăm să prelucrăm date personale sensibile în legătură cu Linia PwC de asistență pe probleme de etică. În măsura în care acest lucru este necesar, condiția pentru o astfel de prelucrare, care va diferi în funcție de problema specifică investigată, va fi una dintre categoriile următoare:

- prelucrarea este necesară pentru a îndeplini obligațiile și a exercita drepturile specifice ale PwC în domeniul legislației privind relațiile de

☐ your personal data must be erased to comply with a legal obligation to which we are subject. • You may be able to restrict personal data processing in the following cases: ☐ for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data; ☐ your personal data have been unlawfully processed and you request restriction of processing instead of deletion; ☐ your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or ☐ for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us. • You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us. You may have the right to lodge complaints about personal data handling with the National Centre for Personal Data Processing in Moldova. For further information on your rights and how to complain to the Moldovan data protection regulator, please refer to the following website http://www.datepersonale.md. 19. Which other parties could handle my personal data? a. Other PwC Member Firms We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report. b. Third Party Providers	muncă, asigurările sociale și protecția socială, sau • prelucrarea este necesară pentru constatarea, exercitarea sau apărarea unui drept în instanță, sau • prelucrarea este necesară din motive de larg interes public. 16. Cât timp păstrați datele mele cu caracter personal? Păstrăm datele cu caracter personal prelucrate de noi atât timp cât considerăm necesar scopului în care acestea au fost colectate. Perioada noastră standard de păstrare a evidențelor și a altor documente justificative create în cadrul Liniei PwC de asistență pe probleme de etică este de zece ani de la încheierea unei investigații. 17. Procesul decizional automatizat Datele dvs. cu caracter personal nu vor fi utilizate pentru un proces decizional automatizat, incluzând crearea de profiluri, care produce efecte juridice pentru dvs. sau vă afectează în mod similar într-o măsură semnificativă. 18. Care sunt drepturile mele privind datele mele cu caracter personal? Indiferent dacă faceți o sesizare sau sunteți subiectul unei astfel de sesizări, dacă deținem sau prelucrăm date cu caracter personal despre dvs., puteți avea următoarele drepturi, după cum este permis prin legislația aplicabilă privind protecția datelor. Este posibil să amânăm sau să refuzăm solicitări dacă vom considera că acordând accesul punem în primejdie confidențialitatea sau ne subminăm propria capacitate de a investiga o problemă sesizată. Vă puteți exercita drepturile legale enumerate în continuare. • Puteți obține confirmarea faptului că prelucrăm sau nu date cu caracter personal despre dvs., puteți accesa o copie a datelor dvs. cu caracter personal și obține anumite alte informații, inclusiv de ce prelucrăm datele și destinarii datelor cu caracter personal. • Puteți solicita rectificarea datelor cu caracter personal dacă sunt inexacte, și completarea datelor cu caracter personal incomplete. • Puteți solicita ștergerea datelor dvs. cu caracter personal în următoarele cazuri:

We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems. The third-party providers may use their own third-party subcontractors that have access to personal data (sub-processors).

It is our policy to use only third-party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.

c. Other recipients of personal data

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and
- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

20. Transfers of Personal Data from the European Economic Area

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries outside the European Economic Area (EEA). Recipient countries may not have laws that provide specific protection for personal data.

If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or
- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.

21. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

- ☐ datele cu caracter personal nu mai sunt necesare scopurilor în care au fost colectate și prelucrate;
- ☐ temeiul nostru legal pentru prelucrare este acela că prelucrarea este necesară interesului legitim urmărit de noi, dvs. vă opuneți prelucrării și noi nu avem temeiuri legitime care să prevaleze în raport cu aceasta;
- ☐ datele dvs. cu caracter personal au fost prelucrate ilegal; sau
- ☐ datele dvs. cu caracter personal trebuie șterse pentru respectarea obligațiilor noastre legale.

- Puteți restricționa prelucrarea datelor cu caracter personal în următoarele cazuri:

- ☐ pentru o perioadă care ne permite să verificăm exactitatea datelor cu caracter personal în cazurile în care ați contestat exactitatea datelor cu caracter personal;
- ☐ datele dvs. cu caracter personal au fost prelucrate ilegal și solicitați restricționarea prelucrării în loc de ștergerea lor;
- ☐ datele dvs. cu caracter personal nu mai sunt necesare scopurilor în care au fost colectate și prelucrate, dar datele cu caracter personal vă sunt necesare dvs. pentru constatarea, exercitarea sau apărarea unui drept în instanță; sau
- ☐ pentru o perioadă care ne permite să verificăm dacă temeiul legitim pe care ne-am bazat prevalează asupra interesului dvs. în cazurile în care v-ați opus prelucrării datelor în baza unui interes legitim identificat de noi.

- Puteți să vă opuneți prelucrării datelor dvs. cu caracter personal dacă temeiul nostru legal pentru prelucrare este acela că prelucrarea este necesară unui interes legitim urmărit de noi.

Puteți avea dreptul de a depune plângeri privind prelucrarea datelor cu caracter personal, la Centrul Național pentru Protecția Datelor cu Caracter Personal al Republicii Moldova.

22. Contact points for questions and exercising legal rights

If you would like to exercise your legal rights or ask a question in relation to this privacy statement, please contact the Moldovan Data Protection team at: ro_privacy@pwc.com

Pentru mai multe informații privind drepturile dvs. și modul în care puteți depune plângeri către autoritatea de reglementare în domeniul protecției datelor din Republica Moldova, vă rugăm să accesați acest website <http://www.datepersonale.md>.

19. Ce alte persoane ar putea prelucra datele mele cu caracter personal?

a. Alte firme membre PwC

Este posibil să comunicăm date cu caracter personal altor firme din Rețeaua de firme PwC, dar numai dacă este strict necesar în legătură cu investigarea unei sesizări.

b. Furnizori terți

Este posibil să dezvăluim date cu caracter personal unor contractanți externi, subcontractanți și/sau subsidiarelor și afiliaților acestora. Terții asigură suport Rețelei PwC prin furnizarea și administrarea de sisteme IT.

Este posibil ca furnizorii terți să utilizeze propriii subcontractanți terți care au acces la date cu caracter personal (subîmpuțerniciți ai împuțerniciților de date). Prin politica noastră utilizăm numai furnizori terți care au obligația de a menține niveluri de securitate și confidențialitate adecvate, de a prelucra date cu caracter personal numai conform instrucțiunilor PwC, și de a impune aceleași obligații și propriilor persoane subîmpuțernicite.

c. Alți destinatari ai datelor cu caracter personal

Este posibil să dezvăluim date cu caracter personal și următorilor:

- Consultanți profesioniști, de exemplu firme de avocatură, în măsura necesară pentru constatarea, exercitarea sau apărarea drepturilor noastre în instanță și pentru obținerea de consultanță; și
- Organisme de aplicare a legii, autorităților guvernamentale și de reglementare, așa cum se solicită de și conform legislației aplicabile.

20. Transferurile de date cu caracter personal în afara Spațiului Economic European

În cazul în care prelucrăm datele dvs. cu caracter personal, este posibil ca datele dvs. cu caracter personal să fie transmise în afara țării în care vă situați, inclusiv în scopul stocării. Aceasta include țări din afara Spațiului Economic European (SEE). Este posibil ca

	țările destinate să nu aibă o legislație care prevede protecția specifică a datelor cu caracter personal. În cazul în care colectăm datele dvs. cu caracter personal în SEE, transferul acestora în afara SEE se va efectua numai: • către un destinatar situat într-un stat care oferă un nivel adecvat de protecție a datelor dvs. cu caracter personal; și/sau • în baza unui acord care întrunește cerințele Uniunii Europene cu privire la transferul de date cu caracter personal către persoane împuternicite sau operatori de date stabiliți în afara SEE, cum ar fi clauzele contractuale standard aprobate de Comisia Europeană. 21. Copiii Linia PwC de asistență pe probleme de etică nu este destinată persoanelor cu vârsta de până în 18 ani, deci nu trebuie utilizată de acestea. 22. Datele de contact pentru întrebări și exercitarea drepturilor legale Dacă doriți să vă exercitați drepturile dvs. legale sau să adresați o întrebare privind această declarație privind protecția datelor cu caracter personal, vă rugăm contactați echipa din Republica Moldova responsabilă cu protecția datelor, la adresa: ro_privacy@pwc.com

Mongolia

PwC Ethics Helpline - Frequently Asked Questions and Privacy Information

Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline.

The FAQs and Privacy Information Document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data.

This document was last updated in April 2021. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date.

Key terms used in these FAQs

Who is responsible for the personal data I submit to PwC Ethics Helpline?

Who can use PwC Ethics Helpline?

How do I contact PwC Ethics Helpline?

What kinds of issues can I raise with PwC Ethics Helpline?

When should I use other reporting channels?

What if the information I provide turns out to be incorrect?

Can I make a report anonymously?

If I submit a report, is my identity protected?

What personal data do you collect and why?

Do not submit sensitive personal data unless it's necessary and relevant

Site usage data that is collected automatically

What personal data do you record if I ask a question about PwC policies or standards?

Must I provide personal data as a statutory or contractual requirement?

What legal justification do you rely on to process personal data?

For how long do you keep my personal data?

Automated decision making

What are my rights in connection with my personal data?

Which other parties could handle my personal data?

Transfers of Personal Data from the European Economic Area

Children

Contact points for questions and exercising legal rights



1. Key terms used in these FAQs

In these FAQs and Privacy Information, we refer to information about you or information that identifies you as “personal data” or “personal information.” We use the term “processing” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to PwC Ethics Helpline?

The data controller of personal data you provide to PwC Ethics Helpline is **PricewaterhouseCoopers Tax TMZ LLC, PricewaterhouseCoopers Advisory LLC or PricewaterhouseCoopers Advisory LLC** (relevant for the case) the Mongolian firm of the PwC global network. The Mongolian firm will investigate complaints under its responsibilities if the incident occurred in Mongolia or if it is directly connected with the matter you have raised. As “data controller”, the Mongolian firm has primary responsibility for ensuring that the handling of your personal data complies with relevant data protection laws. In this document, “we,” “us” and “PwC” means the Mongolian firm of the PwC global network that is responsible for addressing the matter raised and that is the data controller of your personal information.

3. Who can use PwC Ethics Helpline?

PwC Ethics Helpline can be used by anyone, including PwC personnel (eg PwC partners, directors, managers, employees, independent contractors, and contingent workers), external stakeholders, such as business partners, clients, suppliers, and anyone else who has interacted with PwC or has an interest in our activities. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of PwC as further specified below.

4. How do I contact PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone ([link](#)) and by Web ([link](#)).

PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24-hour access. NAVEX specialists will receive reports submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC’s Global Code of Conduct; or (3) unethical conduct

Asking a question about any PwC policy, standard, or PwC’s Global Code of Conduct.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don’t feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue.

Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

We encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique. Note that, for the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

Your identity will be treated with the highest levels of confidentiality and will only be shared with people who need access to this to investigate the report or who are part of legal proceedings.

We will not disclose your identity to the alleged wrongdoer. Please note that the exceptional situation where we may be required to do this is if you acted maliciously or deliberately abused the process, the accused raises a claim, and we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary, as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data unless it's necessary and relevant

We do not require submission of sensitive personal data through PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will promptly delete any sensitive personal data that is not necessary to investigate a concern.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

15. What legal justification do we rely on to process personal data?

We rely on our legitimate interests to process your personal data in connection with PwC Ethics Helpline. Please note that where we rely on our legitimate interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests.

In connection with PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. To the extent we need to do this, the condition for such processing, which will vary according to the specific matter under investigation, will be one of the categories below:

- that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or
- that the processing is necessary for the establishment, exercise or defence of legal claims, or
- that the processing is necessary for reasons of substantial public interest.

16. For how long do you keep my personal data?

We retain the personal data processed by us for as long as is considered necessary for the purpose for which it was collected. Our baseline retention period for records and other documentary evidence created in the PwC Ethics Helpline is 10 years from the closure of an investigation.

17. Automated decision making

Your personal data will not be used for automated decision-making, including profiling, which produces legal effects concerning you or similarly significantly affects you.

18. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed.
- You may be able to request deletion or erasure of your personal data in the following cases:
 - ☐ the personal data is no longer necessary in relation to the purposes for which it was collected and processed;
 - ☐ our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds;
 - ☐ your personal data has been unlawfully processed; or
 - ☐ your personal data must be erased to comply with a legal obligation to which we are subject.
- You may be able to restrict personal data processing in the following cases:
 - ☐ for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data;
 - ☐ your personal data have been unlawfully processed and you request restriction of processing instead of deletion;
 - ☐ your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or
 - ☐ for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us.
- You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us.

You may have the right to lodge complaints about personal data handling with your local data protection regulator. For further information on your rights and how to complain to your local data protection regulator, please refer to the following website <https://datacenter.gov.mn/>

19. Which other parties could handle my personal data?

a. Other PwC Member Firms

We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report.

b. Third Party Providers

We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems.

The third-party providers may use their own third-party subcontractors that have access to personal data (sub-processors).

It is our policy to use only third-party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.

c. Other recipients of personal data

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and
- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

20. Transfers of Personal Data from the European Economic Area

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries outside the European Economic Area (EEA). Recipient countries may not have laws that provide specific protection for personal data.

If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or
- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.

21. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

22. Contact points for questions and exercising legal rights

If you would like to exercise your legal rights or ask a question in relation to this privacy statement, please contact the Mongolian Data Protection team at: mn_privacy@pwc.com.

Morocco

PwC Ethics Helpline - Frequently Asked Questions and Privacy Information

Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline.

The FAQs and Privacy Information Document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data.

This document was last updated in March 2021. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date.

FAQs

- **Key terms used in these FAQs**
- **Who is responsible for the personal data I submit to PwC Ethics Helpline?**
- **Who can use PwC Ethics Helpline?**
- **How do I contact PwC Ethics Helpline?**
- **What kinds of issues can I raise with PwC Ethics Helpline?**
- **When should I use other reporting channels?**
- **What if the information I provide turns out to be incorrect?**
- **Can I make a report anonymously?**
- **If I submit a report, is my identity protected?**
- **What personal data do you collect and why?**
- **Do not submit sensitive personal data unless it's necessary and relevant**
- **Site usage data that is collected automatically**
- **What personal data do you record if I ask a question about PwC policies or standards?**

PwC Ethics Helpline – Foire aux Questions et informations de confidentialité

Veuillez-vous familiariser avec la FAQ avant de signaler volontairement à PwC Ethics Helpline.

La FAQ et le document d'informations sur la confidentialité expliquent quels éléments peuvent être signalés à PwC Ethics Helpline, comment les données personnelles soumises à la Helpline sont traitées et protégées, et les droits que vous pouvez exercer pour maîtriser vos données personnelles.

La dernière mise à jour de ce document date de mars 2021. Nous pourrions peut-être mettre à jour ce document à l'avenir. Si nous le faisons, nous changerons la dernière date mise à jour sur cette page. Le document modifié s'applique à partir de la dernière date de mise à jour.

FAQ

- **Termes clés utilisés dans la FAQ**
- **Qui est responsable des données personnelles que je sou mets à PwC Ethics Helpline ?**
- **Qui peut utiliser PwC Ethics Helpline ?**
- **Comment contacter le service d'assistance en matière d'éthique de PwC ?**
- **Quels types de problèmes puis-je soulever avec PwC Ethics Helpline ?**
- **Quand dois-je utiliser d'autres canaux de rapport ?**
- **Que faire si les informations que je fournis s'avèrent incorrectes ?**
- **Puis-je effectuer un signalement de**

- **Must I provide personal data as a statutory or contractual requirement?**
- **What legal justification do you rely on to process personal data?**
- **For how long do you keep my personal data?**
- **What are my rights in connection with my personal data?**
- **Which other parties could handle my personal data?**
- **Transfers of Personal Data from the European Economic Area**
- **Children**
- **Contact points for questions and exercising legal rights**

1. Key terms used in these FAQs

In these FAQs, we refer to information about you or information that identifies you as “personal data” or “personal information.” We use the term “processing” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to PwC Ethics Helpline?

The data controller of personal data you provide to PwC Ethics Helpline is the PwC firm that is responsible for addressing or investigating the matter you have raised. This is usually the PwC firm where the incident took place or that is directly connected with the matter you have raised. A “data controller” has primary responsibility for ensuring that the handling of your personal data complies with data protection laws. For a list of active client facing entities within the PwC network and countries and regions in which PwC member firms operate, see the links provided at the beginning of this PDF document.

In this document, “we,” “us” and “PwC” means the PwC firm that is responsible for addressing the matter raised and that is the data controller of your personal information.

3. Who can use the PwC Ethics Helpline?

PwC Ethics Helpline can be used by PwC workers (including PwC partners, directors, managers, employees, independent contractors, and contingent workers) and external stakeholders, such as business partners, clients, suppliers, and anyone who has interacted with PwC. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of the PwC Network as further specified below.

4. How do I contact the PwC Ethics Helpline?

manière anonyme ?

- **Dans le cas d'un signalement, mon identité est-elle protégée ?**
- **Quelles données personnelles collectez-vous et pourquoi ?**
- **Ne soumettez pas de données personnelles sensibles à moins que cela ne soit nécessaire et pertinent**
- **Données d'utilisation du site collectées automatiquement**
- **Quelles données personnelles enregistrez-vous si je pose une question sur les politiques ou les normes de PwC ?**
- **Dois-je fournir des données personnelles en tant qu'obligation légale ou contractuelle ?**
- **Sur quelle base juridique vous appuyez-vous pour traiter les données personnelles ?**
- **Pendant combien de temps conservez-vous mes données personnelles?**
- **Quels sont mes droits en relation avec mes données personnelles ?**
- **Quelles autres parties pourraient gérer mes données personnelles ?**
- **Transferts de données personnelles depuis l'Espace économique européen**
- **Les enfants**
- **Points de contact pour les questions et l'exercice des droits légaux**

1. Termes clés utilisés dans ces FAQ

Dans ces FAQ, nous faisons référence à des informations vous concernant ou à des informations qui vous identifient en tant que «données personnelles» ou «informations personnelles». Nous utilisons le terme «traitement» pour décrire collectivement toute action ou opération impliquant des données personnelles, y compris leur collecte, stockage, organisation, analyse, examen, transfert et destruction.

2. Qui est responsable des données personnelles que je sou mets à PwC Ethics Helpline?

Le responsable du traitement des données personnelles que vous fournissez à PwC Ethics Helpline est la société PwC chargée de traiter ou d'enquêter sur la question que vous avez soulevée. Il s'agit généralement du cabinet PwC où l'incident a eu lieu ou qui est



PwC Ethics Helpline can be contacted by Web. PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24-hour access. NAVEX specialists will receive reports submitted via the website and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with the PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC's Global Code of Conduct; or (3) unethical conduct.

Asking a question about any PwC policy, standard, or PwC's Global Code of Conduct.

In certain countries, PwC may only accept reports relating to certain matters, such as financial, accounting, auditing, and bribery matters. If your concern pertains to a matter that under applicable legislation can't be reported to PwC Ethics Helpline, the report will not be dealt with by PwC Ethics Helpline and you will be advised to report the matter directly to your local manager, partner, ethics team, or HC representative, as appropriate.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don't feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue. Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

We encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

directement lié à la question que vous avez soulevée. Un «contrôleur de données» a la responsabilité principale de s'assurer que le traitement de vos données personnelles est conforme aux lois sur la protection des données.

Pour une liste des entités actives face aux clients au sein du réseau PwC et des pays et régions dans lesquels les sociétés membres de PwC opèrent, consultez les liens fournis au début de ce document PDF.

Dans ce document, les termes «nous» et «PwC» désignent la société PwC qui est responsable de traiter la question soulevée et du traitement de vos informations personnelles.

3. Qui peut utiliser PwC Ethics Helpline?

PwC Ethics Helpline peut être utilisé par les employés de PwC (y compris les associés de PwC, les directeurs, les managers, les employés, les prestataires indépendants et les collaborateurs intérimaires) et les parties prenantes externes, telles que les partenaires commerciaux, les clients, les fournisseurs et toute personne ayant interagi avec PwC. Ces personnes peuvent contacter volontairement PwC Ethics Helpline pour poser une question ou signaler un problème de conformité concernant les activités du réseau PwC, comme indiqué ci-dessous.

4. Comment puis-je contacter le service d'assistance en matière d'éthique de PwC?

Le service d'assistance en matière d'éthique de PwC peut-être contacté par Web.

PwC a passé un contrat avec un tiers indépendant, NAVEX, pour administrer la ligne d'assistance. L'outil offre un accès 24h / 24. Les spécialistes de NAVEX recevront les rapports soumis via le site Web et achemineront les rapports aux représentants appropriés de PwC pour examen.

5. Quels types de problèmes puis-je soulever avec PwC Ethics Helpline ?

PwC Ethics Helpline sert à:

Signaler toute conduite qui, selon vous, constitue une infraction grave: (1) violation de la loi ou de la réglementation; (2) violation d'une politique, d'une norme ou du code de

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique. Note that, for the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

Your identity will be treated with the highest levels of confidentiality and will only be shared with people who need access to this to investigate the report or who are part of legal proceedings.

We will not disclose your identity to the alleged wrongdoer. Please note that the exceptional situation where we may be required to do this is if you acted maliciously or deliberately abused the process, the accused raises a claim, and we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report. However, it should be noted that we can only collect and process your data when we receive your clear and express consent.

The personal data may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary, as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data.

conduite global de PwC; ou (3) une conduite contraire à l'éthique.

Poser une question sur toute politique, norme ou code de conduite de PwC.

Dans certains pays, PwC peut uniquement accepter des rapports concernant certaines questions, telles que les questions financières, comptables, d'audit et de corruption. Si votre préoccupation concerne une question qui, en vertu de la législation applicable, ne peut pas être signalée au service d'assistance en matière d'éthique de PwC, le rapport ne sera pas traité par le service d'assistance de PwC Ethics Helpline et il vous sera conseillé de signaler le problème directement à votre manager local, associé, votre équipe Ethics ou le responsable HC, suivant le cas.

6. Quand dois-je utiliser d'autres canaux de notification ?

Demandez-vous si vous pouvez soulever efficacement la question avec quelqu'un directement chez PwC via les canaux existants. Si vous ne vous sentez pas à l'aise ou si vous ne savez pas à qui vous adresser, utilisez la PwC Ethics Helpline.

7. Que faire si les informations que je fournis s'avèrent incorrectes ?

Sachez que les informations que vous soumettez peuvent entraîner des décisions qui affectent d'autres personnes. Par conséquent, vous devez soumettre des informations que vous pensez être vraies. En aucun cas, il n'y aura de représailles contre quiconque se présente de bonne foi à PwC Ethics Helpline même si des informations s'avèrent fausses par la suite.

Agir avec malveillance ou abuser de la ligne d'assistance éthique PwC Ethics Helpline ne sera jamais toléré et pourrait entraîner des mesures disciplinaires pouvant aller jusqu'au licenciement dans les cas appropriés.

8. Puis-je faire un rapport de manière anonyme?

Nous vous encourageons à vous identifier lorsque vous faites un rapport, car cela nous aidera à enquêter sur les faits et à vous protéger à long terme. Votre identité et les informations que vous fournissez seront traitées avec les plus hauts niveaux de confidentialité et ne seront divulguées qu'en fonction des besoins.

We ask that you do not submit sensitive data via the PwC Ethics Helpline such as the racial or ethnic origin, political opinions, religious or philosophical beliefs or trade union membership of the data subject or data relating to his/her health including genetic data.

12. Site usage data that is collected automatically.

PwC Ethics Helpline, provided by our third-party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

15. What legal justification do you rely on to process personal data?

The data protection laws of some jurisdictions require that we set out in this document our justification, based on law, for collecting and processing your personal data. We rely on our legitimate interests to process your personal data in connection with PwC Ethics Helpline. Please note that where we rely on our legitimate interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests. In connection with PwC Ethics Helpline, these legitimate interests are:

Si vous faites un rapport de manière anonyme, nous l'examinerons. Nous ne pouvons garantir un anonymat permanent car la nature du problème peut, sans faute de notre part, révéler naturellement par la suite l'identité des personnes impliquées. Cela pourrait se produire, par exemple, si le cas est particulièrement unique. Notez que, pour la majorité des reportages qui ont été soumis de manière anonyme, nous ne sommes pas en mesure de déchiffrer l'identité du rapporteur. En fin de compte, nous vous demandons de nous fournir autant de détails que vous jugez nécessaires pour nous permettre d'enquêter sur les faits signalés.

9. Dans le cas d'un signalement, mon identité est-elle protégée ?

Votre identité sera traitée avec le plus haut niveau de confidentialité et ne sera partagée qu'avec les personnes qui ont besoin d'y accéder pour enquêter sur le signalement ou qui font partie d'une procédure judiciaire.

Nous ne divulguons pas votre identité à l'auteur présumé. Veuillez noter que nous pouvons exceptionnellement être tenus de divulguer votre identité seulement si vous avez agi de manière malveillante, ou avez abusé délibérément du processus, l'auteur présumé pourra alors soulever une réclamation et nous devons alors lui divulguer votre identité par la loi.

10. Quelles données personnelles collectez-vous et pourquoi?

Nous collectons les données personnelles que vous fournissez lors de la déclaration. Toutefois, il convient de noter que nous ne pouvons collecter et traiter vos données que lorsque nous recueillons votre consentement clair et express.

Les données personnelles peuvent être:

- Votre nom et votre relation avec PwC;
- Détails d'identification, fonction, coordonnées, comportement et autres données personnelles de la ou des personnes impliquées; et
- Détails d'identification, fonction, coordonnées et autres données personnelles des personnes qui ont connaissance des faits signalés.

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

However, we do not intend to process sensitive personal data in connection with PwC Ethics Helpline.

16. For how long do you keep my personal data?

We only keep personal data (i) for the period of time needed to investigate your report or (ii) as otherwise necessary in connection with disciplinary proceedings, legal proceedings (including appeals), or other investigation or inquiry.

If we determine that a report is unsubstantiated, we will securely delete the personal data associated with the unsubstantiated report as soon as practicable following this determination and in accordance with applicable law.

17. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
- You may request communication, in an intelligible form, of the personal data being processed, as well as any available information on the origin of your data.
- You may be able to request updating and rectification of personal data if it is inaccurate, and have incomplete personal data completed.
- You may be able to request locking or erasure of your personal data in the following cases:

- the personal data is no longer necessary in relation to the purposes for which it was collected and processed;
- our legal ground for processing is that the processing is necessary for legitimate interests pursued

Nous pouvons également collecter indirectement des données personnelles vous concernant. Ces informations peuvent être fournies par d'autres déclarants, superviseurs, personnes impliquées et autres personnes autorisées participant aux enquêtes. Nous n'utilisons les données personnelles que dans la mesure nécessaire pour mener et conclure l'enquête sur les faits signalés. Nous pouvons également utiliser les données personnelles si nécessaire dans le cadre de procédures judiciaires connexes et pour respecter nos obligations légales (nous pouvons être tenus par la loi de signaler certaines questions aux autorités externes appropriées).

11. Ne soumettez pas de données personnelles sensibles.

Nous vous demandons de ne pas soumettre de données sensibles via la PwC Ethics Helpline telles que l'origine raciale ou ethnique, les opinions politiques, les convictions religieuses ou philosophiques ou l'appartenance syndicale de la personne concernée ou qui sont relatives à sa santé y compris ses données génétiques.

12. Données d'utilisation du site collectées automatiquement

PwC Ethics Helpline, fourni par notre fournisseur tiers, NAVEX, collecte automatiquement certaines données sur les visites sur le site Web. Cela comprend l'adresse numérique de l'ordinateur (adresse IP), le type de navigateur, la langue du navigateur et la date et l'heure de votre demande. Ces données sont utilisées pour améliorer le fonctionnement de PwC Ethics Helpline et ne sont pas liées à vous personnellement. Pour plus d'informations, consultez la déclaration de confidentialité de NAVEX en bas de la page d'accueil de PwC Ethics Helpline.

13. Quelles données personnelles enregistrez-vous si je pose une question sur les politiques ou les normes de PwC ?

Vous pouvez contacter PwC Ethics Helpline pour poser une question sur toute politique, norme ou code de conduite de PwC.

Nous utilisons les données personnelles (généralement le nom, la fonction et l'adresse e-mail) si nécessaire

by us, you object to the processing and we do not have overriding legitimate grounds;

- your personal data has been unlawfully processed;

or

- your personal data must be erased to comply with a legal obligation to which we are subject.

- You may be able to request notification to third parties to whom your personal data has been disclosed of any updating, rectification, erasure or blocking carried out in accordance with the above.
- You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us.
- You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us.
- You may have the right to lodge complaints about personal data handling with your local data protection regulator.

18. Which other parties could handle my personal data?

a. Other PwC Member Firms

We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report.

b. Third Party Providers

We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems.

The third-party providers may use their own third party subcontractors that have access to personal data (sub-processors).

It is our policy to use only third-party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.

c. Other recipients of personal data

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and

pour correspondre avec vous afin que nous puissions répondre à votre question. Nous ne conservons pas de dossiers qui attribuent des questions posées à des individus particuliers. L'exception à cette règle est si la question concerne une violation présumée liée aux activités du réseau PwC, qui sera traitée comme décrit dans les autres sections de ce document.

14. Dois-je fournir des données personnelles en tant qu'obligation légale ou contractuelle ?

La fourniture de données personnelles à PwC Ethics Helpline est volontaire et il n'y a aucune obligation légale ou contractuelle de fournir des données personnelles.

Il n'est pas obligatoire de contacter ou de signaler à PwC Ethics Helpline.

15. Sur quelle base juridique vous appuyez-vous pour traiter les données personnelles ?

Les lois sur la protection des données de certaines juridictions exigent que nous exposions dans ce document notre base juridique pour la collecte et le traitement de vos données personnelles.

Nous nous appuyons sur nos intérêts légitimes pour traiter vos données personnelles en relation avec PwC Ethics Helpline. Veuillez noter que lorsque nous nous appuyons sur nos intérêts légitimes pour traiter vos données personnelles, nous avons évalué que vos intérêts et droits fondamentaux ne l'emportent pas sur nos intérêts légitimes.

Dans le cadre de la PwC Ethics Helpline, ces intérêts légitimes sont les suivants :

- nos intérêts légitimes à permettre aux gens de poser des questions et de nous signaler des violations graves présumées de manière confidentielle; et
- nos intérêts légitimes à identifier, prévenir et traiter les violations des lois, de notre code de conduite et de nos normes professionnelles.

Toutefois, nous n'avons pas l'intention de traiter des données personnelles sensibles en lien avec PwC Ethics Helpline.

16. Pendant combien de temps conservez-vous

- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

19. Transfers of Personal Data from the European Economic Area

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries outside the European Economic Area (EEA). Recipient countries may not have laws that provide specific protection for personal data.

If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or
- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.

20. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

21. Contact points for questions and exercising legal rights.

You can:

- [submit a request](#) if you wish to exercise a legal right in relation to your personal data; and/or
- submit an [enquiry](#) if you have a question about PwC's handling of your personal data.

mes données personnelles ?

Nous conservons uniquement les données personnelles (i) pendant la période de temps nécessaire pour enquêter sur votre rapport ou (ii) si cela est nécessaire dans le cadre de procédures disciplinaires, de procédures judiciaires (y compris les recours) ou d'autres enquêtes ou enquêtes.

Si nous déterminons qu'un rapport n'est pas corroboré, nous supprimerons en toute sécurité les données personnelles associées au rapport non corroboré dès que possible après cette détermination et conformément à la loi applicable

17. Quels sont mes droits en relation avec mes données personnelles?

Que vous fassiez un signalement ou fassiez l'objet d'un signalement, si nous détenons ou traitons des données personnelles vous concernant, vous pouvez disposer des droits suivants, conformément aux lois applicables en matière de protection des données. Nous pouvons retarder ou refuser des demandes si nous pensons que l'octroi de l'accès mettra en danger la confidentialité ou compromettra notre capacité à enquêter sur un problème signalé.

Vous pouvez exercer les droits légaux énumérés ci-dessous.

- Vous pouvez être en mesure d'obtenir une confirmation si nous traitons des données personnelles vous concernant, accéder à une copie de vos données personnelles et obtenir certaines autres informations, y compris pourquoi nous les traitons et les destinataires des données personnelles.

Vous pouvez demander la communication, sous une forme intelligible, des données, à caractère personnel faisant l'objet des traitements, ainsi que de toute information disponible sur l'origine de vos données.

- Vous pouvez être en mesure de demander l'actualisation et la rectification des données personnelles si elles sont inexacts ou incomplètes.

- Vous pouvez demander le verrouillage ou l'effacement de vos données personnelles dans les cas suivants :

Ø les données personnelles ne sont plus

	nécessaires au regard des finalités pour lesquelles elles ont été collectées et traitées; Ø notre fondement juridique pour le traitement est que le traitement est nécessaire pour des intérêts légitimes que nous poursuivons, vous vous opposez au traitement et nous n'avons pas de motifs légitimes impérieux; Ø vos données personnelles ont été traitées illégalement; ou Ø vos données personnelles doivent être effacées pour respecter une obligation légale à laquelle nous sommes soumis. • Vous pouvez être en mesure de demander la notification aux tiers auxquels les données à caractère personnel ont été communiquées de toute actualisation, toute rectification, tout effacement ou tout verrouillage effectué conformément aux points cités préalablement. • Vous pouvez être en mesure de vous opposer au traitement de vos données personnelles si notre fondement juridique pour le traitement est que le traitement est nécessaire pour un intérêt légitime que nous poursuivons. • Vous pouvez avoir le droit de déposer des plaintes concernant le traitement des données personnelles auprès de votre régulateur local de protection des données. 18. Quelles autres parties pourraient gérer mes données personnelles ? a. Autres cabinets membres de PwC Nous pouvons partager des données personnelles avec d'autres sociétés membres du réseau PwC, mais uniquement si cela est strictement nécessaire dans le cadre de l'enquête sur un rapport. b. Fournisseurs tiers Nous pouvons divulguer des données personnelles à des tiers, sous-traitants et/ou à leurs filiales et sociétés affiliées. Des tiers assistent le réseau PwC en fournissant et en administrant des systèmes informatiques. Les prestataires tiers peuvent utiliser leurs propres sous-traitants tiers qui ont accès aux données personnelles (sous-traitants). Notre politique est de n'utiliser que des fournisseurs tiers qui sont tenus de maintenir des niveaux appropriés de sécurité et de confidentialité, de traiter les données personnelles uniquement selon les instructions de PwC et de transférer ces mêmes obligations à leurs sous-

	traitants. c. Autres destinataires de données personnelles Nous pouvons également divulguer des données personnelles : · A des conseillers professionnels, par exemple des cabinets d'avocats, si nécessaire pour établir, exercer ou défendre nos droits légaux et obtenir des conseils; et · Aux forces de l'ordre, autorités gouvernementales et organismes de réglementation, conformément aux lois applicables. 19. Transferts de données personnelles depuis l'Espace économique européen Si nous traitons vos données personnelles, vos données personnelles peuvent être transmises en dehors du pays où vous vous trouvez, y compris pour le stockage. Cela inclut les pays en dehors de l'Espace économique européen (EEE). Les pays destinataires peuvent ne pas avoir de lois prévoyant une protection spécifique pour les données personnelles. Si nous collectons vos données personnelles au sein de l'Espace économique européen, le transfert en dehors de l'Espace économique européen sera uniquement: • à un destinataire dans un lieu qui offre un niveau de protection adéquat pour vos données personnelles; et / ou • dans le cadre d'un accord qui satisfait aux exigences de l'UE pour le transfert de données à caractère personnel vers des sous-traitants ou des contrôleurs de données en dehors de l'EEE, telles que les clauses contractuelles types approuvées par la Commission européenne. 20. Enfants PwC Ethics Helpline n'est pas destiné, et ne devrait pas être utilisé par, toute personne âgée de moins de 18 ans. 21. Points de contact pour les questions et l'exercice des droits légaux Vous pouvez: • Soumettre une demande si vous souhaitez exercer un droit sur vos données personnelles; et/ou • Soumettre une question si vous avez une

	question sur le traitement de vos données personnelles par PwC

Myanmar

PwC Ethics Helpline - Frequently Asked Questions and Privacy Information

Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline.

The FAQs and Privacy Information Document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data.

This document was last updated March 2021. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date.

Click on the links below to navigate these FAQs

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1. Key terms used in these FAQs

In these FAQs, we refer to information about you or information that identifies you as “**personal data**” or “**personal information**.” We use the term “**processing**” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to PwC Ethics Helpline?

The data controller of personal data you provide to PwC Ethics Helpline is the PwC firm that is responsible for addressing or investigating the matter you have raised. This is usually the PwC firm where the incident took place or that is directly connected with the matter you have raised. A “data controller” has primary responsibility for ensuring that the handling of your personal data complies with data protection laws.

For a list of active client facing entities within the PwC network and countries and regions in which PwC member firms operate, see the links provided at the beginning of this PDF document.

In this document, “we,” “us” and “PwC” means the PwC firm that is responsible for addressing the matter raised and that is the data controller of your personal information.

3. Who can use PwC Ethics Helpline?

PwC Ethics Helpline can be used by PwC workers (including PwC partners, directors, managers, employees, independent contractors, and contingent workers) and external stakeholders, such as business partners, clients, suppliers, and anyone who has interacted with PwC. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of the PwC Network as further specified below.

4. How do I contact PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone and by Web.

PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24-hour access. NAVEX specialists will receive reports submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC’s Global Code of Conduct; or (3) unethical conduct.	Asking a question about any PwC policy, standard, or PwC’s Global Code of Conduct.

In certain countries, PwC may only accept reports relating to certain matters, such as financial, accounting, auditing, and bribery matters. If your concern pertains to a matter that under applicable legislation can’t be reported to PwC Ethics Helpline, the report will not be dealt with by PwC Ethics Helpline and you will be advised to report the matter directly to your local manager, partner, ethics team, or HC representative, as appropriate.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don’t feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue.

Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

We encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique. Note that, for the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

Your identity will be treated with the highest levels of confidentiality and will only be shared with people who need access to this to investigate the report or who are part of legal proceedings.

We will not disclose your identity to the alleged wrongdoer. Please note that the exceptional situation where we may be required to do this is if you acted maliciously or deliberately abused the process, the accused raises a claim, and we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary, as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data unless it's necessary and relevant

We do not require and we discourage submission of sensitive personal data through PwC Ethics Helpline. Examples of this are national identification numbers, passport numbers, race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will promptly delete any sensitive personal data that is not necessary to investigate a concern.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third-party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

15. What legal justification do you rely on to process personal data?

The data protection laws of some jurisdictions require that we set out in this document our justification, based on law, for collecting and processing your personal data.

If we collect your data from you within Myanmar, we will collect, use or disclose your personal data for reasonable business purposes only if there is consent or deemed consent from you and information on such purposes have been notified. We may also collect, use or disclose personal data if it is required or authorised under applicable laws.

If we collect your data from you outside of Myanmar, we rely on our legitimate interests to process your personal data in connection with PwC Ethics Helpline. Please note that where we rely on our legitimate interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests.

In connection with PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. However, where such information is shared with us within Myanmar, to the extent we need to do this, the legal basis for such processing is that you provide us your explicit consent to use sensitive personal data provided to us in accordance with this privacy information document or, if you are outside of Myanmar, that such processing is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or that the processing is necessary for the establishment, exercise or defence of legal claims.

16. For how long do you keep my personal data?

We only keep personal data (i) for the period of time needed to investigate your report or (ii) as otherwise necessary in connection with disciplinary proceedings, legal proceedings (including appeals), or other investigation or inquiry; or (iii) where retention is necessary for a legal or business purpose.

If we determine that a report is unsubstantiated, we will securely delete the personal data associated with the unsubstantiated report as soon as practicable following this determination and in accordance with applicable law.

17. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed.
- You may be able to request deletion or erasure of your personal data in the following cases:
 - ☐ the personal data is no longer necessary in relation to the purposes for which it was collected and processed;
 - ☐ Where we collect your information from within Myanmar where our legal ground for processing is based on consent, and you wish to withdraw any consent given (or deemed to have been given) in respect of our processing of your personal data and we are not required or authorised to retain the personal data under applicable laws;
 - ☐ In the case where we collect your information from outside of Myanmar, our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds;
 - ☐ your personal data has been unlawfully processed; or
 - ☐ your personal data must be erased to comply with a legal obligation to which we are subject.
- You may be able to restrict personal data processing in the following cases:
 - ☐ for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data;
 - ☐ your personal data have been unlawfully processed and you request restriction of processing instead of deletion;

- ☐ your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or
- ☐ for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us.

- You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us.

You may have the right to lodge complaints about personal data handling with your local data protection regulator.

18. Which other parties could handle my personal data?

a. Other PwC Member Firms

We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report.

b. Third Party Providers

We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems.

The third-party providers may use their own third-party subcontractors that have access to personal data (sub-processors).

It is our policy to use only third-party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.

c. Other recipients of personal data

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and
- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

19. Transfers of Personal Data from Myanmar and from the European Economic Area

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries outside Myanmar or outside the European Economic Area (EEA). Recipient countries may not have laws that provide specific protection for personal data.

If we collect your personal data within Myanmar, we will ensure that any transfers of personal data to a territory outside of Myanmar will be in accordance with the Personal Data Protection Act 2012 (No. 12 of 2012) (“**PDPA**”) so as to ensure a standard of protection to personal data so transferred that is comparable to the protection under the PDPA or applicable privacy laws in Myanmar.



If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or
- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.

20. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

21. Contact points for questions and exercising legal rights

You can:

- [submit a request](#) if you wish to exercise a legal right in relation to your personal data; and/or
- submit an [enquiry](#) if you have a question about PwC's handling of your personal data.

For Navex website

You can use PwC Ethics Helpline to report a suspected serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard, or PwC's Global Code of Conduct; or (3) unethical conduct.

You can also contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or PwC's Global Code of Conduct.

When you report a concern to PwC Ethics Helpline, it will be directed to the ethics team in the PwC firm in your selected country/territory.

PwC Ethics Helpline FAQs and Privacy Information Document (For use in Myanmar only).

Click [here](#) to view the FAQs and Privacy Information Document for the country connected with the matter you have raised.

The FAQs and Privacy Information Document explains what personal data we collect when you voluntarily contact PwC Ethics Helpline, how this information may be used and shared, and your rights in relation to personal data.

Consent and Acknowledgement (mandatory to click before submitting report):

Click [here](#) to acknowledge you have read, understood and, if you are in Myanmar, that you consent to your personal data being collected, used and disclosed in accordance with, the PwC Ethics Helpline FAQs and Privacy Information Document.



PwC Ethics Helpline is NOT an emergency service. This is not the place to report events presenting an immediate threat to life or property and we may not be able to reply immediately. If you require emergency assistance, contact your public emergency service.

Netherlands

PwC Ethics Helpline Frequently Asked Questions and Privacy Information

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2. Who is responsible for the personal data I submit to PwC Ethics Helpline?

The data controller of personal data you provide to PwC Ethics Helpline is the Netherlands firm of the PwC global network. The following entities are part of the Netherlands firm; PricewaterhouseCoopers B.V., PricewaterhouseCoopers Accountants N.V., PricewaterhouseCoopers Belastingadviseurs N.V., PricewaterhouseCoopers Advisory N.V., PricewaterhouseCoopers Compliance Services B.V., PricewaterhouseCoopers Pensions, Actuarial & Insurance Services B.V., PricewaterhouseCoopers IT Services (NL) B.V., PricewaterhouseCoopers Academy Netherlands VOF, Coöperatie PricewaterhouseCoopers Nederland U.A. and/or PricewaterhouseCoopers Certification B.V. As “data controller” the Netherlands firm has primary responsibility for ensuring that the handling of your personal data complies with data protection laws.

For a list of active client facing entities within the PwC network and countries and regions in which PwC member firms operate, see the links provided at the beginning of this PDF document.

In this document, “we,” “us” and “PwC” means the Netherlands firm of the PwC global network that is responsible for addressing the matter raised and that is the data controller of your personal information.

3. Who can use PwC Ethics Helpline?

PwC Ethics Helpline can be used by PwC workers (including PwC partners, directors, managers, employees, independent contractors, and contingent workers) and external stakeholders, such as business partners, clients, suppliers, and anyone who has interacted with PwC. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of the PwC Network as further specified below.

4. How do I contact PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone and by Web.

PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24-hour access. NAVEX specialists will receive reports submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with PwC Ethics Helpline?

PwC Ethics Helpline is for:



Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC's Global Code of Conduct; or (3) unethical conduct.

Asking a question about any PwC policy, standard, or PwC's Global Code of Conduct.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don't feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue.

Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

We encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique. Note that, for the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

Your identity will be treated with the highest levels of confidentiality and will only be shared with people who need access to this to investigate the report or who are part of legal proceedings.

We will not disclose your identity to the alleged wrongdoer. Please note that the exceptional situation where we may be required to do this is if you acted maliciously or deliberately abused the process, the accused raises a claim, and we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and

- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary, as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data unless it's necessary and relevant

We do not require submission of sensitive personal data through PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will promptly delete any sensitive personal data that is not necessary to investigate a concern.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third-party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct. Disclosure of (information on) PwC policies or standards is subject to our data classification and handling principles.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

15. What legal justification do you rely on to process personal data?

The data protection laws of some jurisdictions require that we set out in this document our justification, based on law, for collecting and processing your personal data.

We rely on our legitimate interests to process your personal data in connection with PwC Ethics Helpline. Please note that where we rely on our legitimate interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests.

In connection with PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. To the extent we need to do this, the condition for such processing, which will vary according to the specific matter under investigation, will be one of the categories below:

- that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law,
- that the processing is necessary for the establishment, exercise or defence of legal claims, or
- that the processing is necessary for reasons of substantial public interest.

16. For how long do you keep my personal data?

We only keep personal data (i) for the period of time needed to investigate your report or (ii) as otherwise necessary in connection with disciplinary proceedings, legal proceedings (including appeals), or other investigation or inquiry. Data will be automatically deleted in line with the terms set in our retention policy. In the absence of specific legal or regulatory requirements, our baseline retention period for records and other documentary evidence created in the PwC Ethics Helpline is 5 years from the closure of an investigation.

If we determine that a report is unsubstantiated, we will delete the personal data associated with that report as soon as practicable following this determination.

17. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed.

You may be able to request deletion or erasure of your personal data in the following cases:

- the personal data is no longer necessary in relation to the purposes for which it was collected and processed;
- our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds;
- your personal data has been unlawfully processed; or
- your personal data must be erased to comply with a legal obligation to which we are subject.

You may be able to restrict personal data processing in the following cases:



- for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data;
 - your personal data have been unlawfully processed and you request restriction of processing instead of deletion;
 - your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or
 - for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us.
-
- You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us.

You may have the right to lodge complaints about personal data handling with your local data protection regulator or the data protection regulator of the PwC firm that is responsible for addressing the matter raised.

18. Which other parties could handle my personal data?

a. Other PwC Member Firms

We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report.

b. Third Party Providers

We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems.

The third-party providers may use their own third-party subcontractors that have access to personal data (sub-processors).

It is our policy to use only third-party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.

c. Other recipients of personal data

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and
- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

19. Transfers of Personal Data from the European Economic Area

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries outside the European Economic Area (EEA). Recipient countries may not have laws that provide specific protection for personal data.

If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or
- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.

20. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

21. Contact points for questions and exercising legal rights

You can:

- [submit a request](#) if you wish to exercise a legal right in relation to your personal data; and/or
- submit an [enquiry](#) if you have a question about PwC's handling of your personal data.

Nicaragua

PwC Línea de Asistencia Ética Preguntas Frecuentes e Información de Privacidad

Por favor familiarícese con las Preguntas y Respuestas Frecuentes (FAQs por sus siglas en inglés) antes de realizar un reporte voluntario usando la Línea de Asistencia Ética de PwC.

Las FAQs y el Documento de Privacidad de la Información explica que asuntos pueden ser reportados a través de la Línea de Asistencia Ética de PwC, cómo son manejados y protegidos los datos personales suministrados, y los derechos que posee en relación a ellos.

Este documento fue actualizado por última vez en enero de 2021. Podemos actualizarlo en el futuro. Si lo hacemos, cambiaremos la fecha de última actualización en esta página. El documento modificado se aplica desde la última fecha de actualización.

FAQs

- **Términos clave utilizados en estas FAQs**
- **¿Quién es responsable de los datos personales que suministró a la Línea de Asistencia Ética de PwC?**
- **¿Quién puede utilizar la Línea de Asistencia Ética de PwC?**
- **¿Cómo contacto a la Línea de Asistencia Ética de PwC?**
- **¿Qué clase de asuntos puedo someter a la Línea de Asistencia Ética de PwC?**
- **¿Cuándo debo emplear otros canales de reporte?**
- **¿Qué sucede si la información que suministro resulta ser incorrecta?**
- **¿Puedo realizar el reporte de forma anónima?**
- **¿Mi identidad es protegida si presento un reporte?**
- **¿Qué datos personales recaban y por qué?**
- **No proporcione datos personales sensibles a menos que sea necesario y relevante.**
- **El sitio emplea datos recolectados automáticamente**
- **¿Qué datos personales registra si consulto sobre las políticas o estándares de PwC?**
- **¿Debo proporcionar datos personales como requisito legal o contractual?**
- **¿Qué justificación legal emplean para procesar datos personales?**
- **¿Por cuánto tiempo conservan mis datos personales?**
- **¿Cuáles son mis derechos en relación con mis datos personales?**
- **¿Qué otras partes pueden manejar mis datos personales?**
- **La transferencia de Datos Personales desde el Área Económica Europea**
- **Menores de Edad**
- **Puntos de contacto para preguntas y ejercicio de derechos legales**

1. Términos clave usados en estas FAQs

En estas FAQs, nos referimos a información sobre usted o información que le identifique, como **“datos personales”** o **“información personal.”** Empleamos el término **“procesar”** para describir colectivamente cualquier acción u operación que involucre datos personales, incluyendo su recolección, almacenamiento, organización, análisis, revisión, transferencia y destrucción.



2. ¿Quién es responsable de los datos personales que proporciono a la Línea de Asistencia de Ética de PwC?

El controlador de datos personales que usted suministra a la Línea de Asistencia Ética de PwC es la firma PwC que es responsable de manejar o investigar el asunto que usted ha reportado. Esta es usualmente la firma PwC donde tuvo lugar el incidente o que se encuentra directamente conectada con el asunto reportado. Un “controlador de datos” tiene la responsabilidad primaria de asegurarse que el manejo de sus datos personales cumple con las leyes de protección de datos.

Examine los enlaces suministrados al inicio de este documento PDF para encontrar la lista de entidades PwC que brindan servicios a clientes y los países y regiones en los que operan las firmas miembros de PwC.

En este documento “nosotros, y “PwC” significa la firma PwC que es responsable de investigar el asunto reportado y quien será el controlador de datos de su información personal.

3. ¿Quién puede utilizar la Línea de Asistencia Ética de PwC?

La Línea de Asistencia Ética de PwC puede ser utilizada por los trabajadores de PwC (incluyendo los socios, directores, gerentes, trabajadores, contratistas independientes y trabajadores contingentes) y los actores externos, tales como socios comerciales, clientes, suplidores y cualquiera que haya interactuado con and PwC. Estos individuos podrán contactar voluntariamente a la Línea de Asistencia Ética de PwC para realizar consultas o reportar algún incidente de cumplimiento relativo al negocio de la Red PwC como se especifica más adelante.

4. ¿Cómo contacto a la Línea de Asistencia Ética de PwC?

Existen dos maneras de contactar a la Línea de Asistencia Ética de PwC: por teléfono y por la Web.

PwC ha contratado a NAVEX, un tercero independiente para administrar la Línea de Asistencia. La herramienta provee acceso las 24 horas. Los especialistas de NAVEX recibirán los reportes realizados a través de la página web o por teléfono y lo encausarán a los representantes apropiados de PwC para su revisión.

5. ¿Qué clase de temas pueden ser reportados en la Línea de Asistencia Ética de PwC?

La Línea de Asistencia Ética de PwC es para:

Reportar cualquier conducta que usted considere una seria: (1) violación de leyes o regulaciones; (2) violación de una política de PwC, estándar o del Código de Conducta Global de PwC; o (3) conducta no ética.

Realizar preguntas sobre cualquier política, estándar de PwC o acerca del Código de Conducta Global de PwC.

En algunos países, PwC podrá únicamente aceptar reportes relativos a ciertos asuntos como los financieros, contables, de auditoría y de soborno. Si el tema de su reporte se relaciona con algún asunto que bajo la legislación aplicable no pueda ser reportado a la Línea de Asistencia Ética de PwC, y el reporte no será tratado por la Línea de Asistencia Ética de PwC se aconseja realizar el reporte directamente a su gerente, socio, equipo de ética o representante de Capital Humano local, según sea apropiado.

6. ¿Cuándo debo emplear otros canales de reporte?

Considera si puedes elevar efectivamente el asunto a alguien directamente en PwC a través de los canales existentes. Si no se siente cómodo haciéndolo, o no sabe a quién contactar, utilice la Línea de Asistencia Ética de PwC.

7. ¿Qué sucede si la información que suministro resulta ser incorrecta?

Sea consciente de que la información que presente puede resultar en decisiones que puedan afectar a otras personas. Por lo tanto, usted podrá presentar información que crea verdadera. En ninguna circunstancia habrá represalias contra quien reporte de buena fe a la Línea de Asistencia Ética de PwC, aunque luego resulte que la información no sea cierta.

Ni la actuación maliciosa ni el abuso de la Línea de Asistencia Ética de PwC serán tolerados nunca y pueden acarrear medidas disciplinarias e incluir el despido en los casos apropiados.

8. ¿Puedo realizar reportes anónimos?

Le instamos a identificarse cuando realice un reporte porque esto nos ayudará en la investigación del reporte y a protegerle a largo plazo. Su identidad y la información que suministre serán tratadas con los más altos niveles de confidencialidad y serán estrictamente revelados en base a la necesidad del receptor de conocerlos.

Si usted realiza el reporte anónimamente, lo revisaremos. Según sea la naturaleza del asunto, no podremos garantizar que la anonimidad se mantendrá, sin culpa de nuestra parte, ya que es consecuencia natural de la investigación que la identidad de las partes sea revelada. Esto puede ocurrir, por ejemplo, si el caso es particularmente único. Por favor note que en la mayoría de los reportes que han sido presentados anónimamente no podemos descifrar la identidad de quien lo reporta.

Por último, le solicitamos que nos suministre la mayor cantidad de detalles que considere necesario para permitirnos investigar el asunto reportado.

9. ¿Si presento un reporte mi identidad será protegida?

Su identidad será tratada con los más altos niveles de confidencialidad y será compartida únicamente con personas que necesitan acceso ella para investigar el reporte o quienes sean parte en procesos legales.

No revelaremos su identidad a la persona reportada. Por favor note que el caso excepcional en el que pueda requerirse hacerlo sería si usted actúa de mala fe o abusa deliberadamente del proceso, el acusado reclama y estamos obligados a revelar por ley su identidad.

10. ¿Qué datos personales son recolectados y por qué?

Recolectamos los datos personales que nos suministra cuando hace el reporte.

Estos pueden ser:

- su nombre y relación con PwC;
- detalles de identificación, función, detalles de contacto, comportamiento, y otros datos personales de la(s) persona(s) involucrada(s) en lo concerniente al reporte; y
- detalles de identificación, función, datos de contacto y otros datos personales de individuos que tengan conocimiento sobre el tema reportado.

También podemos recolectar datos personales indirectamente sobre usted. Estos podrán ser suministrados por otros reporteros, supervisores, participantes en el caso y otras personas autorizadas involucradas en las investigaciones.

Empleamos datos personales únicamente cuando es necesario para conducir y concluir la investigación del tema reportado. También podremos emplear datos personales si fuese necesario como parte de procesos legales relacionados al tema del reporte y para cumplir con nuestras obligaciones legales (se nos puede requerir legalmente reportar ciertos asuntos a las autoridades externas apropiadas).

11. No suministre datos personales sensibles a menos que sea necesario y relevante

No requerimos que se nos suministren datos personales sensibles a través de nuestra Línea de Asistencia Ética de PwC, por ejemplo: raza u origen étnico, creencias religiosas o de otra índole, antecedentes policivos, físicos o de salud, membresía a sindicatos, datos genéticos o biométricos (cuando son usados únicamente para identificar a alguien), ni sobre la conducta u orientación sexual. No obstante, podremos recibir datos personales sensibles que usted voluntariamente suministre como parte de un reporte. Únicamente utilizamos los datos personales que sean necesarios para investigar un reporte y eliminaremos prontamente cualesquiera datos personales sensibles que no sean necesarios para investigar un reporte.

12. Datos recolectados automáticamente para el uso del sitio

La Línea de Asistencia Ética de PwC, manejada por nuestro proveedor externo NAVEX, capta automáticamente ciertos datos de ingreso sobre las visitas al sitio de internet. Estos incluyen: la dirección de protocolo de internet, clase de buscador, idioma del buscador y la fecha y hora de su solicitud. Esta información de registro es utilizada para mejorar la operación de la Línea de Asistencia Ética de PwC y no se encuentra vinculada a usted personalmente. Para mayor información vea la declaración de privacidad de NAVEX en la parte inferior de la página web principal de la Línea de Asistencia Ética de PwC.

13. ¿Qué datos personales registran si realizo una consulta sobre las políticas y estándares de PwC?

Puede contactar a la Línea de Asistencia Ética de PwC para consultar sobre cualquiera de las políticas, estándares o del Código de Conducta de PwC.

Utilizamos datos personales (normalmente nombre, posición laboral y correo electrónico) según sea necesario para comunicarnos con usted y responder a sus preguntas. No mantenemos archivos de las preguntas realizadas de forma que sean atribuidas a individuos particulares. La excepción a esto es si el tema está relacionado a sospecha de violación relacionada al negocio de la Red PwC, lo cual será manejado como se describe en las otras secciones de este documento.

14. ¿Debo suministrar datos personales en virtud de un requisito legal o contractual?

El suministro de datos personales a la Línea de Asistencia Ética de PwC es voluntario y no existen requisitos legales o contractuales que obliguen a suministrar datos personales. Contactar o reportar a la Línea de Asistencia Ética de PwC no es obligatorio.

15. ¿En qué justificación legal se apoyan para procesar datos personales?

Las leyes de protección de datos de ciertas jurisdicciones requieren que establezcamos en este documento nuestra justificación, basada en la ley, para recolectar y procesar sus datos personales.

Nos basamos en nuestro interés legítimo para procesar sus datos personales en relación con la Línea de Asistencia Ética de PwC. Por favor note que únicamente nos basamos en nuestro interés legítimo de procesar sus datos personales, hemos evaluado que sus intereses y derechos fundamentales no sobrepasan sus intereses legítimos.

En relación con la Línea de Asistencia Ética PwC, estos intereses legítimos son:

- nuestros intereses legítimos en permitir a las personas consultar y reportar sus sospechas de violaciones serias de forma confidencial; y
- nuestro interés legítimo de identificar, prevenir y manejar violaciones a la ley, al Código de Conducta y a nuestros estándares profesionales.

Nuestra intención es no procesar datos personales sensibles en relación con la Línea de Asistencia Ética de PwC. En la medida en la que necesitemos hacerlo, el fundamento legal para dicho tratamiento es que sea necesario para cumplir con las obligaciones y ejercitar los derechos específicos de PwC en el ámbito laboral, de seguridad

social y leyes de protección social, o que el procesamiento sea necesario para establecer, ejercitar o defender reclamaciones legales.

16. ¿Por cuánto tiempo mantienen mis datos personales?

Solamente mantenemos datos personales (i) durante el tiempo necesario para investigar su reporte, o (ii) de otra forma que sea necesario en relación con procesos disciplinarios, legales (incluyendo apelaciones), u otras investigaciones o consultas.

Si determinamos que un reporte carece de fundamento, eliminaremos de forma segura los datos personales asociados a dicho reporte en tanto sea posible, siguiendo tal determinación y conforme a las leyes aplicables.

17. ¿Cuáles son mis derechos en relación a mis datos personales?

Ya sea que usted realice un reporte o sea el objeto de un reporte, si mantenemos o procesamos datos personales suyos, usted tendrá los siguientes derechos, según lo permiten las leyes de protección de datos aplicables. Podremos demorar o denegar solicitudes si consideramos que concederle el acceso amenazará la confidencialidad o afectará nuestra capacidad de investigar un asunto reportado.

Usted podrá ejercitar los derechos legales listados a continuación.

- Podrá obtener confirmación sobre si procesamos datos personales suyos, acceder a copia de sus datos personales y obtener alguna otra información, incluyendo el por qué la procesamos y a quienes la transferimos.
- Podrá solicitar la rectificación de los datos personales si son incorrectos y completar los datos personales incompletos.
- Podrá solicitar la eliminación de sus datos personales en los siguientes casos:
 - los datos personales no se requieren seguir utilizando para los fines para los que fueron recolectados y procesados;
 - nuestro fundamento legal para procesarlos es necesario para los intereses legítimos perseguidos por nosotros, usted objeta el procesamiento y no tenemos fundamentos legítimos superiores;
 - sus datos personales han sido legalmente procesados; o
 - sus datos personales deban ser eliminados para cumplir con una obligación legal a la cual estemos sujetos.
- Usted podrá restringir el procesamiento de datos personales en los siguientes casos:
 - Durante un período de tiempo que nos permita verificar la exactitud de los datos personales cuando usted haya disputado su exactitud;
 - Sus datos personales hayan sido procesados de forma ilegal y usted solicita la restricción del procesamiento en vez de la eliminación;
 - Sus datos personales no siguen siendo necesarios en relación con los fines para los que fueron recolectados y procesados, pero son necesarios para que usted establezca, ejerce y defienda reclamaciones legales; o
 - Durante un período de tiempo que nos permita verificar si nuestra justificación legal para el tratamiento de los datos es superior a sus intereses, cuando usted haya objetado el procesamiento basado en nuestra necesidad de perseguir un interés legítimo.

Usted podrá objetar el procesamiento de datos personales si nuestro fundamento legal para el procesamiento es que el procesamiento es necesario para el interés legítimo perseguido por nosotros.

Usted tendrá el derecho de presentar demandas sobre el tratamiento de datos personales ante su regulador de protección de datos local.

18. ¿Qué otras partes pueden manejar mis datos personales?

a. Otros Miembros de las Firmas PwC

Podemos compartir datos personales con otras firmas PwC en la Red, pero únicamente si es estrictamente necesario en relación con la investigación de un reporte.

b. Proveedores Externos

Podremos revelar datos personales a contratistas externos, subcontratistas, y/o a sus subsidiarias y afiliadas. Los proveedores externos apoyan a la Red PwC al suministrarle y administrar sistemas de IT.

Los terceros suplidores podrán usar a sus propios sub-contratistas, los cuales tendrán acceso a los datos personales (sub-procesadores).

Es nuestra política el utilizar proveedores externos que estén obligados a mantener niveles apropiados de seguridad y confidencialidad para procesar los datos personales únicamente como PwC les instruya, y para exigir esas mismas obligaciones a sus sub-procesadores.

c. Otros receptores de datos personales

También podremos revelar datos personales a:

- Asesores profesionales, por ejemplo, firmas de abogados, si fuese necesario, para establecer, ejercitar o defender nuestros derechos legales y obtener asesoría; y
- Autoridades de cumplimiento de la ley, autoridades gubernamentales, y entes regulatorios, según sea requerido por y de conformidad con las leyes aplicables.

19. La Transferencia de Datos Personales desde el Área de la Comunidad Europea

Si procesamos sus datos personales, estos podrán ser transmitidos y almacenados fuera del país donde usted está ubicado. Esto incluye países fuera del Área Económica Europea (EEA). Puede que dichos países receptores no cuenten con leyes específicas de protección de datos.

Si recolectamos sus datos personales dentro del Área Económica Europea, la transferencia afuera de dicha área será realizada únicamente:

- A un receptor en una ubicación que provee un nivel adecuado de protección de datos personales; y/o
- Bajo un acuerdo que satisface los requisitos de la UE para la transferencia de datos personales a procesadores o controladores de datos fuera de la EEA, tal como cláusulas contractuales estándar aprobadas por la Comisión Europea.

Si los datos personales arriba descritos han sido recolectados dentro del Reino Unido continuaremos aplicando los controles arriba descritos si los datos personales son transferidos fuera de dicha región.

Con la finalidad de proteger las transferencias de datos conforme a la GDPR, PwC y Navex han adoptado las Cláusulas Contractuales Estándares de la Comisión Europea (SCCs), las cuales se consideran salvaguarda suficiente para la transferencia de datos entre controladores y procesadores de datos que puedan encontrarse fuera de la UE.

20. Menores de Edad

La Línea de Asistencia Ética de PwC no debe ser utilizada por menores de 18 años.

21. Puntos de contacto para consultas y ejercicio de derechos legales.

Podrá:

- presentar una solicitud [request](#) si deseas ejercitar un derecho legal en relación con tus datos personales; y/o
- presentar una consulta [enquiry](#) si tiene alguna pregunta sobre el manejo de sus datos personales por parte de PwC.



Oman

PwC Ethics Helpline - Frequently Asked Questions and Privacy Information

Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline.

The FAQs and Privacy Information Document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data.

This document was last updated in April 2021. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date.

Key terms used in these FAQs

Who is responsible for the personal data I submit to PwC Ethics Helpline?

Who can use PwC Ethics Helpline?

How do I contact PwC Ethics Helpline?

What kinds of issues can I raise with PwC Ethics Helpline?

When should I use other reporting channels?

What if the information I provide turns out to be incorrect?

Can I make a report anonymously?

If I submit a report, is my identity protected?

What personal data do you collect and why?

Do not submit sensitive personal data unless it's necessary and relevant

Site usage data that is collected automatically

What personal data do you record if I ask a question about PwC policies or standards?

Must I provide personal data as a statutory or contractual requirement?

What legal justification do you rely on to process personal data?

For how long do you keep my personal data?

What are my rights in connection with my personal data?

Which other parties could handle my personal data?

Transfers of Personal Data from the European Economic Area

Children

Contact points for questions and exercising legal rights

1. Key terms used in these FAQs

In these FAQs, we refer to information about you or information that identifies you as “**personal data**” or “**personal information**.” We use the term “**processing**” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to PwC Ethics Helpline?

The data controller of personal data you provide to PwC Ethics Helpline is the PwC firm that is responsible for addressing or investigating the matter you have raised. This is usually the PwC firm where the incident took place or that is directly connected with the matter you have raised. A “data controller” has primary responsibility for ensuring that the handling of your personal data complies with data protection laws.



For a list of active client facing entities within the PwC network and countries and regions in which PwC member firms operate, see the links provided at the beginning of this PDF document.

In this document, “we,” “us” and “PwC” means the PwC firm that is responsible for addressing the matter raised and that is the data controller of your personal information.

3. Who can use PwC Ethics Helpline?

PwC Ethics Helpline can be used by PwC workers (including PwC partners, directors, managers, employees, independent contractors, and contingent workers) and external stakeholders, such as business partners, clients, suppliers, and anyone who has interacted with PwC. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of the PwC Network as further specified below.

4. How do I contact PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone and by Web.

For details see: <https://www.pwc.com/ethicshelpline>

PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24-hour access. NAVEX specialists will receive reports submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC’s Global Code of Conduct; or (3) unethical conduct.	Asking a question about any PwC policy, standard, or PwC’s Global Code of Conduct.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don’t feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue.

Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

Yes you can. However, we would encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique.

For the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter. However, if total anonymity is requested, it is important to note that successful investigation and resolution of the matter may depend on the amount of information shared and ongoing interaction. There are limits on the firm's ability to investigate and resolve issues in circumstances in which the caller chooses to remain anonymous.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

If you decide to submit your report anonymously, please see point 8 above.

If you decide to submit your name when making a report, your identity will be treated with the highest levels of confidentiality and will only be shared with people on a strictly need-to-know basis either to investigate the report or if required by law. However, we cannot guarantee that the wrongdoer will not become aware of your identity as part of the investigation process, as the nature of the issue may, without direct disclosure by us, subsequently naturally reveal the identities of people involved. This could happen, for example but not limited to, if the case is particularly unique, and/or where we may be required to disclose your identity if you acted maliciously or deliberately abused the process, the accused raises a claim, or we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data unless it's necessary and relevant

We do not require submission of sensitive personal data through PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will delete any sensitive personal data that is not necessary to investigate a concern.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

15. What legal justification do you rely on to process personal data?

The data protection laws of some jurisdictions require that we set out in this document our justification, based on law, for collecting and processing your personal data.

We rely on our legitimate interests to process your personal data in connection with PwC Ethics Helpline. Please note that where we rely on our legitimate interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests.

In connection with PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. To the extent we need to do this, the legal basis for such processing is that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or that the processing is necessary for the establishment, exercise or defence of legal claims.

16. For how long do you keep my personal data?

We retain the personal data processed by us for as long as is considered necessary for the purpose for which it was collected. This will vary according to the law and regulation applicable to the territory in which the data controller is based. In the absence of specific legal or regulatory requirements, our baseline retention period for records and other documentary evidence created in the PwC Ethics Helpline is 10 years from the closure of an investigation.

17. What are my rights in connection with my personal data?



Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed.
- You may be able to request deletion or erasure of your personal data in the following cases:
 - ☐ the personal data is no longer necessary in relation to the purposes for which it was collected and processed;
 - ☐ our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds;
 - ☐ your personal data has been unlawfully processed; or
 - ☐ your personal data must be erased to comply with a legal obligation to which we are subject.
- You may be able to restrict personal data processing in the following cases:
 - ☐ for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data;
 - ☐ your personal data have been unlawfully processed and you request restriction of processing instead of deletion;
 - ☐ your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or
 - ☐ for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us.
- You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us.

You may have the right to lodge complaints about personal data handling with your local data protection regulator.

18. Which other parties could handle my personal data?

a. Other PwC Member Firms

We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report.

b. Third Party Providers



We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems.

The third-party providers may use their own third-party subcontractors that have access to personal data (sub-processors).

It is our policy to use only third-party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.

c. Other recipients of personal data

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and
- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

19. Transfers of Personal Data

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries who may not have laws that provide specific protection for personal data. We will carry out such transfers only where we have a lawful basis to do so, including to a recipient (i) who is in a country which provides an adequate level of protection for personal data; or (ii) under an agreement which covers the applicable requirements for the transfer of personal data.

If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or
- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.

20. Data residency

PwC Ethics helpline is a cloud-based tool which is running and hosted outside the Middle East. Therefore, do not share confidential data owned or related to government entities or private sector regulated entities in the Middle East.

21. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

22. Contact points for questions and exercising legal rights

If you would like to exercise your legal rights or ask a question in relation to this privacy statement, please contact the ME Data Protection team at: mer_me_data_protection_management@pwc.com

Alternatively, you can:

- [submit a request](#) if you wish to exercise a legal right in relation to your personal data; and/or
- submit an [enquiry](#) if you have a question about PwC's handling of your personal data.

Palestinian Territories

PwC Ethics Helpline - Frequently Asked Questions and Privacy Information

Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline.

The FAQs and Privacy Information Document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data.

This document was last updated in April 2021. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date.

Key terms used in these FAQs

Who is responsible for the personal data I submit to PwC Ethics Helpline?

Who can use PwC Ethics Helpline?

How do I contact PwC Ethics Helpline?

What kinds of issues can I raise with PwC Ethics Helpline?

When should I use other reporting channels?

What if the information I provide turns out to be incorrect?

Can I make a report anonymously?

If I submit a report, is my identity protected?

What personal data do you collect and why?

Do not submit sensitive personal data unless it's necessary and relevant

Site usage data that is collected automatically

What personal data do you record if I ask a question about PwC policies or standards?

Must I provide personal data as a statutory or contractual requirement?

What legal justification do you rely on to process personal data?

For how long do you keep my personal data?

What are my rights in connection with my personal data?

Which other parties could handle my personal data?

Transfers of Personal Data from the European Economic Area

Children

Contact points for questions and exercising legal rights

1. Key terms used in these FAQs

In these FAQs, we refer to information about you or information that identifies you as “**personal data**” or “**personal information**.” We use the term “**processing**” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

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Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC’s Global Code of Conduct; or (3) unethical conduct.	Asking a question about any PwC policy, standard, or PwC’s Global Code of Conduct.

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Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

Yes you can. However, we would encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique.

For the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter. However, if total anonymity is requested, it is important to note that successful investigation and resolution of the matter may depend on the amount of information shared and ongoing interaction. There are limits on the firm's ability to investigate and resolve issues in circumstances in which the caller chooses to remain anonymous.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

If you decide to submit your report anonymously, please see point 8 above.

If you decide to submit your name when making a report, your identity will be treated with the highest levels of confidentiality and will only be shared with people on a strictly need-to-know basis either to investigate the report or if required by law. However, we cannot guarantee that the wrongdoer will not become aware of your identity as part of the investigation process, as the nature of the issue may, without direct disclosure by us, subsequently naturally reveal the identities of people involved. This could happen, for example but not limited to, if the case is particularly unique, and/or where we may be required to disclose your identity if you acted maliciously or deliberately abused the process, the accused raises a claim, or we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data unless it's necessary and relevant

We do not require submission of sensitive personal data through PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will delete any sensitive personal data that is not necessary to investigate a concern.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

15. What legal justification do you rely on to process personal data?

The data protection laws of some jurisdictions require that we set out in this document our justification, based on law, for collecting and processing your personal data.

We rely on our legitimate interests to process your personal data in connection with PwC Ethics Helpline. Please note that where we rely on our legitimate interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests.

In connection with PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. To the extent we need to do this, the legal basis for such processing is that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or that the processing is necessary for the establishment, exercise or defence of legal claims.

16. For how long do you keep my personal data?

We retain the personal data processed by us for as long as is considered necessary for the purpose for which it was collected. This will vary according to the law and regulation applicable to the territory in which the data controller is based. In the absence of specific legal or regulatory requirements, our baseline retention period for records and other documentary evidence created in the PwC Ethics Helpline is 10 years from the closure of an investigation.

17. What are my rights in connection with my personal data?



Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed.
- You may be able to request deletion or erasure of your personal data in the following cases:
 - ☐ the personal data is no longer necessary in relation to the purposes for which it was collected and processed;
 - ☐ our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds;
 - ☐ your personal data has been unlawfully processed; or
 - ☐ your personal data must be erased to comply with a legal obligation to which we are subject.
- You may be able to restrict personal data processing in the following cases:
 - ☐ for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data;
 - ☐ your personal data have been unlawfully processed and you request restriction of processing instead of deletion;
 - ☐ your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or
 - ☐ for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us.
- You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us.

You may have the right to lodge complaints about personal data handling with your local data protection regulator.

18. Which other parties could handle my personal data?

a. Other PwC Member Firms

We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report.

b. Third Party Providers



We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems.

The third-party providers may use their own third-party subcontractors that have access to personal data (sub-processors).

It is our policy to use only third-party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.

c. Other recipients of personal data

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and
- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

19. Transfers of Personal Data

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries who may not have laws that provide specific protection for personal data. We will carry out such transfers only where we have a lawful basis to do so, including to a recipient (i) who is in a country which provides an adequate level of protection for personal data; or (ii) under an agreement which covers the applicable requirements for the transfer of personal data.

If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or
- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.

20. Data residency

PwC Ethics helpline is a cloud-based tool which is running and hosted outside the Middle East. Therefore, do not share confidential data owned or related to government entities or private sector regulated entities in the Middle East.

21. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

22. Contact points for questions and exercising legal rights

If you would like to exercise your legal rights or ask a question in relation to this privacy statement, please contact the ME Data Protection team at: mer_me_data_protection_management@pwc.com

Alternatively, you can:



- [submit a request](#) if you wish to exercise a legal right in relation to your personal data; and/or
- submit an [enquiry](#) if you have a question about PwC's handling of your personal data.

Panama

PwC Línea de Asistencia Ética Preguntas Frecuentes e Información de Privacidad

Por favor familiarícese con las Preguntas y Respuestas Frecuentes (FAQs por sus siglas en inglés) antes de realizar un reporte voluntario usando la Línea de Asistencia Ética de PwC.

Las FAQs y el Documento de Privacidad de la Información explica que asuntos pueden ser reportados a través de la Línea de Asistencia Ética de PwC, cómo son manejados y protegidos los datos personales suministrados, y los derechos que posee en relación a ellos.

Este documento fue actualizado por última vez en enero de 2021. Podemos actualizarlo en el futuro. Si lo hacemos, cambiaremos la fecha de última actualización en esta página. El documento modificado se aplica desde la última fecha de actualización.

FAQs

- **Términos clave utilizados en estas FAQs**
- **¿Quién es responsable de los datos personales que suministró a la Línea de Asistencia Ética de PwC?**
- **¿Quién puede utilizar la Línea de Asistencia Ética de PwC?**
- **¿Cómo contacto a la Línea de Asistencia Ética de PwC?**
- **¿Qué clase de asuntos puedo someter a la Línea de Asistencia Ética de PwC?**
- **¿Cuándo debo emplear otros canales de reporte?**
- **¿Qué sucede si la información que suministro resulta ser incorrecta?**
- **¿Puedo realizar el reporte de forma anónima?**
- **¿Mi identidad es protegida si presento un reporte?**
- **¿Qué datos personales recaban y por qué?**
- **No proporcione datos personales sensibles a menos que sea necesario y relevante.**
- **El sitio emplea datos recolectados automáticamente**
- **¿Qué datos personales registra si consulto sobre las políticas o estándares de PwC?**
- **¿Debo proporcionar datos personales como requisito legal o contractual?**
- **¿Qué justificación legal emplean para procesar datos personales?**
- **¿Por cuánto tiempo conservan mis datos personales?**
- **¿Cuáles son mis derechos en relación con mis datos personales?**
- **¿Qué otras partes pueden manejar mis datos personales?**
- **La transferencia de Datos Personales desde el Área Económica Europea**
- **Menores de Edad**
- **Puntos de contacto para preguntas y ejercicio de derechos legales**

1. Términos clave usados en estas FAQs

En estas FAQs, nos referimos a información sobre usted o información que le identifique, como **“datos personales”** o **“información personal.”** Empleamos el término **“procesar”** para describir colectivamente



cualquier acción u operación que involucre datos personales, incluyendo su recolección, almacenamiento, organización, análisis, revisión, transferencia y destrucción.

2. ¿Quién es responsable de los datos personales que proporciono a la Línea de Asistencia de Ética de PwC?

El controlador de datos personales que usted suministra a la Línea de Asistencia Ética de PwC es la firma PwC que es responsable de manejar o investigar el asunto que usted ha reportado. Esta es usualmente la firma PwC donde tuvo lugar el incidente o que se encuentra directamente conectada con el asunto reportado. Un “controlador de datos” tiene la responsabilidad primaria de asegurarse que el manejo de sus datos personales cumple con las leyes de protección de datos.

Examine los enlaces suministrados al inicio de este documento PDF para encontrar la lista de entidades PwC que brindan servicios a clientes y los países y regiones en los que operan las firmas miembros de PwC.

En este documento “nosotros, y “PwC” significa la firma PwC que es responsable de investigar el asunto reportado y quien será el controlador de datos de su información personal.

3. ¿Quién puede utilizar la Línea de Asistencia Ética de PwC?

La Línea de Asistencia Ética de PwC puede ser utilizada por los trabajadores de PwC (incluyendo los socios, directores, gerentes, trabajadores, contratistas independientes y trabajadores contingentes) y los actores externos, tales como socios comerciales, clientes, suplidores y cualquiera que haya interactuado con and PwC. Estos individuos podrán contactar voluntariamente a la Línea de Asistencia Ética de PwC para realizar consultas o reportar algún incidente de cumplimiento relativo al negocio de la Red PwC como se especifica más adelante.

4. ¿Cómo contacto a la Línea de Asistencia Ética de PwC?

Existen dos maneras de contactar a la Línea de Asistencia Ética de PwC: por teléfono y por la Web.

PwC ha contratado a NAVEX, un tercero independiente para administrar la Línea de Asistencia. La herramienta provee acceso las 24 horas. Los especialistas de NAVEX recibirán los reportes realizados a través de la página web o por teléfono y lo encausarán a los representantes apropiados de PwC para su revisión.

5. ¿Qué clase de temas pueden ser reportados en la Línea de Asistencia Ética de PwC?

La Línea de Asistencia Ética de PwC es para:

Reportar cualquier conducta que usted considere una seria: (1) violación de leyes o regulaciones; (2) violación de una política de PwC, estándar o del Código de Conducta Global de PwC; o (3) conducta no ética.

Realizar preguntas sobre cualquier política, estándar de PwC o acerca del Código de Conducta Global de PwC.

En algunos países, PwC podrá únicamente aceptar reportes relativos a ciertos asuntos como los financieros, contables, de auditoría y de soborno. Si el tema de su reporte se relaciona con algún asunto que bajo la legislación aplicable no pueda ser reportado a la Línea de Asistencia Ética de PwC, y el reporte no será tratado por la Línea de Asistencia Ética de PwC se aconseja realizar el reporte directamente a su gerente, socio, equipo de ética o representante de Capital Humano local, según sea apropiado.

6. ¿Cuándo debo emplear otros canales de reporte?

Considera si puedes elevar efectivamente el asunto a alguien directamente en PwC a través de los canales existentes. Si no se siente cómodo haciéndolo, o no sabe a quién contactar, utilice la Línea de Asistencia Ética de PwC.

7. ¿Qué sucede si la información que suministro resulta ser incorrecta?

Sea consciente de que la información que presente puede resultar en decisiones que puedan afectar a otras personas. Por lo tanto, usted podrá presentar información que crea verdadera. En ninguna circunstancia habrá represalias contra quien reporte de buena fe a la Línea de Asistencia Ética de PwC, aunque luego resulte que la información no sea cierta.

Ni la actuación maliciosa ni el abuso de la Línea de Asistencia Ética de PwC serán tolerados nunca y pueden acarrear medidas disciplinarias e incluir el despido en los casos apropiados.

8. ¿Puedo realizar reportes anónimos?

Le instamos a identificarse cuando realice un reporte porque esto nos ayudará en la investigación del reporte y a protegerle a largo plazo. Su identidad y la información que suministre serán tratadas con los más altos niveles de confidencialidad y serán estrictamente revelados en base a la necesidad del receptor de conocerlos.

Si usted realiza el reporte anónimamente, lo revisaremos. Según sea la naturaleza del asunto, no podremos garantizar que la anonimidad se mantendrá, sin culpa de nuestra parte, ya que es consecuencia natural de la investigación que la identidad de las partes sea revelada. Esto puede ocurrir, por ejemplo, si el caso es particularmente único. Por favor note que en la mayoría de los reportes que han sido presentados anónimamente no podemos descifrar la identidad de quien lo reporta.

Por último, le solicitamos que nos suministre la mayor cantidad de detalles que considere necesario para permitirnos investigar el asunto reportado.

9. ¿Si presento un reporte mi identidad será protegida?

Su identidad será tratada con los más altos niveles de confidencialidad y será compartida únicamente con personas que necesitan acceso ella para investigar el reporte o quienes sean parte en procesos legales.

No revelaremos su identidad a la persona reportada. Por favor note que el caso excepcional en el que pueda requerirse hacerlo sería si usted actúa de mala fe o abusa deliberadamente del proceso, el acusado reclama y estamos obligados a revelar por ley su identidad.

10. ¿Qué datos personales son recolectados y por qué?

Recolectamos los datos personales que nos suministra cuando hace el reporte.

Estos pueden ser:

- su nombre y relación con PwC;
- detalles de identificación, función, detalles de contacto, comportamiento, y otros datos personales de la(s) persona(s) involucrada(s) en lo concerniente al reporte; y
- detalles de identificación, función, datos de contacto y otros datos personales de individuos que tengan conocimiento sobre el tema reportado.

También podemos recolectar datos personales indirectamente sobre usted. Estos podrán ser suministrados por otros reporteros, supervisores, participantes en el caso y otras personas autorizadas involucradas en las investigaciones.

Empleamos datos personales únicamente cuando es necesario para conducir y concluir la investigación del tema reportado. También podremos emplear datos personales si fuese necesario como parte de procesos legales relacionados al tema del reporte y para cumplir con nuestras obligaciones legales (se nos puede requerir legalmente reportar ciertos asuntos a las autoridades externas apropiadas).

11. No suministre datos personales sensibles a menos que sea necesario y relevante

No requerimos que se nos suministren datos personales sensibles a través de nuestra Línea de Asistencia Ética de PwC, por ejemplo: raza u origen étnico, creencias religiosas o de otra índole, antecedentes policivos, físicos o de salud, membresía a sindicatos, datos genéticos o biométricos (cuando son usados únicamente para identificar a alguien), ni sobre la conducta u orientación sexual. No obstante, podremos recibir datos personales sensibles que usted voluntariamente suministre como parte de un reporte. Únicamente utilizamos los datos personales que sean necesarios para investigar un reporte y eliminaremos prontamente cualesquiera datos personales sensibles que no sean necesarios para investigar un reporte.

12. Datos recolectados automáticamente para el uso del sitio

La Línea de Asistencia Ética de PwC, manejada por nuestro proveedor externo NAVEX, capta automáticamente ciertos datos de ingreso sobre las visitas al sitio de internet. Estos incluyen: la dirección de protocolo de internet, clase de buscador, idioma del buscador y la fecha y hora de su solicitud. Esta información de registro es utilizada para mejorar la operación de la Línea de Asistencia Ética de PwC y no se encuentra vinculada a usted personalmente. Para mayor información vea la declaración de privacidad de NAVEX en la parte inferior de la página web principal de la Línea de Asistencia Ética de PwC.

13. ¿Qué datos personales registran si realizo una consulta sobre las políticas y estándares de PwC?

Puede contactar a la Línea de Asistencia Ética de PwC para consultar sobre cualquiera de las políticas, estándares o del Código de Conducta de PwC.

Utilizamos datos personales (normalmente nombre, posición laboral y correo electrónico) según sea necesario para comunicarnos con usted y responder a sus preguntas. No mantenemos archivos de las preguntas realizadas de forma que sean atribuidas a individuos particulares. La excepción a esto es si el tema está relacionado a sospecha de violación relacionada al negocio de la Red PwC, lo cual será manejado como se describe en las otras secciones de este documento.

14. ¿Debo suministrar datos personales en virtud de un requisito legal o contractual?

El suministro de datos personales a la Línea de Asistencia Ética de PwC es voluntario y no existen requisitos legales o contractuales que obliguen a suministrar datos personales. Contactar o reportar a la Línea de Asistencia Ética de PwC no es obligatorio.

15. ¿En qué justificación legal se apoyan para procesar datos personales?

Las leyes de protección de datos de ciertas jurisdicciones requieren que establezcamos en este documento nuestra justificación, basada en la ley, para recolectar y procesar sus datos personales.

Nos basamos en nuestro interés legítimo para procesar sus datos personales en relación con la Línea de Asistencia Ética de PwC. Por favor note que únicamente nos basamos en nuestro interés legítimo de procesar sus datos personales, hemos evaluado que sus intereses y derechos fundamentales no sobrepasan sus intereses legítimos.

En relación con la Línea de Asistencia Ética PwC, estos intereses legítimos son:

- nuestros intereses legítimos en permitir a las personas consultar y reportar sus sospechas de violaciones serias de forma confidencial; y
- nuestro interés legítimo de identificar, prevenir y manejar violaciones a la ley, al Código de Conducta y a nuestros estándares profesionales.

Nuestra intención es no procesar datos personales sensibles en relación con la Línea de Asistencia Ética de PwC. En la medida en la que necesitemos hacerlo, el fundamento legal para dicho tratamiento es que sea necesario para cumplir con las obligaciones y ejercitar los derechos específicos de PwC en el ámbito laboral, de seguridad

social y leyes de protección social, o que el procesamiento sea necesario para establecer, ejercitar o defender reclamaciones legales.

16. ¿Por cuánto tiempo mantienen mis datos personales?

Solamente mantenemos datos personales (i) durante el tiempo necesario para investigar su reporte, o (ii) de otra forma que sea necesario en relación con procesos disciplinarios, legales (incluyendo apelaciones), u otras investigaciones o consultas.

Si determinamos que un reporte carece de fundamento, eliminaremos de forma segura los datos personales asociados a dicho reporte en tanto sea posible, siguiendo tal determinación y conforme a las leyes aplicables.

17. ¿Cuáles son mis derechos en relación a mis datos personales?

Ya sea que usted realice un reporte o sea el objeto de un reporte, si mantenemos o procesamos datos personales suyos, usted tendrá los siguientes derechos, según lo permiten las leyes de protección de datos aplicables. Podremos demorar o denegar solicitudes si consideramos que concederle el acceso amenazará la confidencialidad o afectará nuestra capacidad de investigar un asunto reportado.

Usted podrá ejercitar los derechos legales listados a continuación.

- Podrá obtener confirmación sobre si procesamos datos personales suyos, acceder a copia de sus datos personales y obtener alguna otra información, incluyendo el por qué la procesamos y a quienes la transferimos.
- Podrá solicitar la rectificación de los datos personales si son incorrectos y completar los datos personales incompletos.
- Podrá solicitar la eliminación de sus datos personales en los siguientes casos:
 - los datos personales no se requieren seguir utilizando para los fines para los que fueron recolectados y procesados;
 - nuestro fundamento legal para procesarlos es necesario para los intereses legítimos perseguidos por nosotros, usted objeta el procesamiento y no tenemos fundamentos legítimos superiores;
 - sus datos personales han sido legalmente procesados; o
 - sus datos personales deban ser eliminados para cumplir con una obligación legal a la cual estemos sujetos.
- Usted podrá restringir el procesamiento de datos personales en los siguientes casos:
 - Durante un período de tiempo que nos permita verificar la exactitud de los datos personales cuando usted haya disputado su exactitud;
 - Sus datos personales hayan sido procesados de forma ilegal y usted solicita la restricción del procesamiento en vez de la eliminación;
 - Sus datos personales no siguen siendo necesarios en relación con los fines para los que fueron recolectados y procesados, pero son necesarios para que usted establezca, ejerce y defienda reclamaciones legales; o
 - Durante un período de tiempo que nos permita verificar si nuestra justificación legal para el tratamiento de los datos es superior a sus intereses, cuando usted haya objetado el procesamiento basado en nuestra necesidad de perseguir un interés legítimo.

Usted podrá objetar el procesamiento de datos personales si nuestro fundamento legal para el procesamiento es que el procesamiento es necesario para el interés legítimo perseguido por nosotros.

Usted tendrá el derecho de presentar demandas sobre el tratamiento de datos personales ante su regulador de protección de datos local.

18. ¿Qué otras partes pueden manejar mis datos personales?

a. Otros Miembros de las Firmas PwC

Podemos compartir datos personales con otras firmas PwC en la Red, pero únicamente si es estrictamente necesario en relación con la investigación de un reporte.

b. Proveedores Externos

Podremos revelar datos personales a contratistas externos, subcontratistas, y/o a sus subsidiarias y afiliadas. Los proveedores externos apoyan a la Red PwC al suministrarle y administrar sistemas de IT.

Los terceros suplidores podrán usar a sus propios sub-contratistas, los cuales tendrán acceso a los datos personales (sub-procesadores).

Es nuestra política el utilizar proveedores externos que estén obligados a mantener niveles apropiados de seguridad y confidencialidad para procesar los datos personales únicamente como PwC les instruya, y para exigir esas mismas obligaciones a sus sub-procesadores.

c. Otros receptores de datos personales

También podremos revelar datos personales a:

- Asesores profesionales, por ejemplo, firmas de abogados, si fuese necesario, para establecer, ejercitar o defender nuestros derechos legales y obtener asesoría; y
- Autoridades de cumplimiento de la ley, autoridades gubernamentales, y entes regulatorios, según sea requerido por y de conformidad con las leyes aplicables.

19. La Transferencia de Datos Personales desde el Área de la Comunidad Europea

Si procesamos sus datos personales, estos podrán ser transmitidos y almacenados fuera del país donde usted está ubicado. Esto incluye países fuera del Área Económica Europea (EEA). Puede que dichos países receptores no cuenten con leyes específicas de protección de datos.

Si recolectamos sus datos personales dentro del Área Económica Europea, la transferencia afuera de dicha área será realizada únicamente:

- A un receptor en una ubicación que provee un nivel adecuado de protección de datos personales; y/o
- Bajo un acuerdo que satisface los requisitos de la UE para la transferencia de datos personales a procesadores o controladores de datos fuera de la EEA, tal como cláusulas contractuales estándar aprobadas por la Comisión Europea.

Si los datos personales arriba descritos han sido recolectados dentro del Reino Unido continuaremos aplicando los controles arriba descritos si los datos personales son transferidos fuera de dicha región.

Con la finalidad de proteger las transferencias de datos conforme a la GDPR, PwC y Navex han adoptado las Cláusulas Contractuales Estándares de la Comisión Europea (SCCs), las cuales se consideran salvaguarda suficiente para la transferencia de datos entre controladores y procesadores de datos que puedan encontrarse fuera de la UE.

20. Menores de Edad

La Línea de Asistencia Ética de PwC no debe ser utilizada por menores de 18 años.

21. Puntos de contacto para consultas y ejercicio de derechos legales.

Podrá:

- presentar una solicitud [request](#) si deseas ejercitar un derecho legal en relación con tus datos personales; y/o
- presentar una consulta [enquiry](#) si tiene alguna pregunta sobre el manejo de sus datos personales por parte de PwC.

Paraguay

PwC Línea de Asistencia Ética Preguntas Frecuentes e Información de Privacidad

Por favor familiarícese con las Preguntas y Respuestas Frecuentes (FAQs por sus siglas en inglés) antes de realizar un reporte voluntario usando la Línea de Asistencia Ética de PwC.

Las FAQs y el Documento de Privacidad de la Información explican qué asuntos pueden ser reportados a través de la Línea de Asistencia Ética de PwC, cómo son manejados y protegidos los datos personales suministrados, y los derechos que posee en relación con ellos.

Este documento fue actualizado por última vez en Marzo de 2021. Podemos actualizarlo en el futuro. Si lo hacemos, cambiaremos la fecha de última actualización en esta página. El documento modificado aplica desde la última fecha de actualización.

FAQs

- Términos clave utilizados en estas FAQs
- ¿Quién es responsable de los datos personales que suministró a la Línea de Asistencia Ética de PwC?
- ¿Quién puede utilizar la Línea de Asistencia Ética de PwC?
- ¿Cómo contacto a la Línea de Asistencia Ética de PwC?
- ¿Qué clase de asuntos puedo someter a la Línea de Asistencia Ética de PwC?
- ¿Cuándo debo emplear otros canales de reporte?
- ¿Qué sucede si la información que suministro resulta ser incorrecta?
- ¿Puedo realizar el reporte de forma anónima?
- ¿Mi identidad es protegida si presento un reporte?
- ¿Qué datos personales recaban y por qué?
- No proporcione datos personales sensibles a menos que sea necesario y relevante.
- El sitio emplea datos recolectados automáticamente
- ¿Qué datos personales registra si consultó sobre las políticas o estándares de PwC?
- ¿Debo proporcionar datos personales como requisito legal o contractual?
- ¿Qué justificación legal emplean para procesar datos personales?
- ¿Por cuánto tiempo conservan mis datos personales?
- ¿Cuáles son mis derechos en relación con mis datos personales?
- ¿Qué otras partes pueden manejar mis datos personales?
- La transferencia de Datos Personales desde el Área Económica Europea
- Menores de Edad
- Puntos de contacto para preguntas y ejercicio de derechos legales

1. Términos clave usados en estas FAQs

En estas FAQs, nos referimos a información sobre usted o información que le identifique, como “**datos personales**” o “**información personal**.”

Empleamos el término “**procesamiento**” para describir colectivamente cualquier acción u operación que involucre datos personales, incluyendo su recolección, almacenamiento, organización, análisis, revisión, transferencia y destrucción.

2. ¿Quién es responsable de los datos personales que proporciono a la Línea de Asistencia de Ética de PwC?

El controlador de datos personales que usted suministra a la Línea de Asistencia Ética de PwC es la firma PwC que es responsable de manejar o investigar el asunto que usted ha reportado.



Esta es usualmente la firma PwC donde tuvo lugar el incidente o que se encuentra directamente conectada con el asunto reportado. Un “controlador de datos” es el principal responsable de asegurarse que el manejo de sus datos personales cumple con las leyes de protección de datos.

Examine los enlaces suministrados al inicio de este documento PDF para encontrar la lista actualizadas de entidades PwC que brindan servicios a clientes y los países y regiones en los que operan las firmas miembros de PwC.

En este documento “nosotros, y “PwC” significa la firma PwC que es responsable de investigar el asunto reportado y quien será el controlador de datos de su información personal.

3. ¿Quién puede utilizar la Línea de Asistencia Ética de PwC?

La Línea de Asistencia Ética de PwC puede ser utilizada por los trabajadores de PwC (incluyendo los socios, directores, gerentes, trabajadores, contratistas independientes y trabajadores eventuales) y los actores externos, tales como socios comerciales, clientes, proveedores y cualquiera que haya interactuado con PwC. Estos individuos podrán contactar voluntariamente a la Línea de Asistencia Ética de PwC para realizar consultas o reportar alguna preocupación de cumplimiento relativo al negocio de la Red PwC como se especifica más adelante.

4. ¿Cómo contacto a la Línea de Asistencia Ética de PwC?

Existen dos maneras de contactar a la Línea de Asistencia Ética de PwC: por teléfono y por la Web.

PwC ha contratado a NAVEX, un tercero independiente para administrar la Línea de Asistencia.

La herramienta provee acceso las 24 horas. Los especialistas de NAVEX recibirán los reportes realizados a través de la página web o por teléfono y lo encausarán a los representantes apropiados de PwC para su revisión.

5. ¿Qué clase de temas pueden ser reportados en la Línea de Asistencia Ética de PwC?

La Línea de Asistencia Ética de PwC es para:

Reportar cualquier conducta que usted considere una seria:

- (1) violación de leyes o regulaciones;**
- (2) violación de una política de PwC, estándar o del Código de Conducta Global de PwC; o**
- (3) conducta contraria a la ética.**

Realizar preguntas sobre cualquier política, estándar de PwC o acerca del Código de Conducta Global de PwC.

En algunos países, PwC podrá únicamente aceptar reportes relativos a ciertos asuntos como los financieros, contables, de auditoría y de sobornos.

Si el tema de su reporte se relaciona con algún asunto que bajo la legislación aplicable no pueda ser reportado a la Línea de Asistencia Ética de PwC, y el reporte no será tratado por la Línea de Asistencia Ética de PwC y usted será aconsejado a reportar el tema directamente a su gerente, socio, equipo de ética o representante de Capital Humano local, según sea apropiado.

6. ¿Cuándo debo emplear otros canales de reporte?

Considere si puede elevar efectivamente el asunto a alguien directamente en PwC a través de los canales existentes.

Si no se siente cómodo haciéndolo, o no sabe a quién contactar, utilice la Línea de Asistencia Ética de PwC.

7. ¿Qué sucede si la información que suministro resulta ser incorrecta?

Sea consciente de que la información que presente puede resultar en decisiones que puedan afectar a otras personas. Por lo tanto, usted deberá presentar información que crea verdadera.

En ninguna circunstancia habrá represalias contra quien reporte de buena fe a la Línea de Asistencia Ética de PwC, aunque luego resulte que la información no sea cierta.

La actuación maliciosa o el abuso de la Línea de Asistencia Ética de PwC no serán tolerados nunca y pueden resultar en medidas disciplinarias e incluir el despido en los casos apropiados.

8. ¿Puedo realizar reportes anónimos?

Le instamos a identificarse cuando realice un reporte porque esto nos ayudará en la investigación del reporte y a protegerle a largo plazo. Su identidad y la información que suministre serán tratadas con los más altos niveles de confidencialidad y serán estrictamente revelados en base a la necesidad del receptor de conocerlos.

Si usted realiza el reporte anónimamente, lo revisaremos. Según sea la naturaleza del asunto, no podremos garantizar que el anonimato se mantendrá, sin culpa de nuestra parte, cuando a consecuencia natural de la investigación la identidad de las partes sea subsecuentemente revelada.

Esto puede ocurrir, por ejemplo, si el caso es particularmente único. Por favor tenga presente que en la mayoría de los reportes que han sido presentados anónimamente no podemos descifrar la identidad de quien lo reporta. Por último, le solicitamos que nos suministre la mayor cantidad de detalles que considere necesario para permitirnos investigar el asunto reportado.

9. ¿Si presento un reporte mi identidad será protegida?

Su identidad será tratada con los más altos niveles de confidencialidad y será compartida únicamente con personas que necesitan acceso ella para investigar el reporte o quienes sean parte en procesos legales.

No revelaremos su identidad a la persona reportada. Por favor note que el caso excepcional en el que pueda requerirse hacerlo sería si usted actúa de mala fe o abusa deliberadamente del proceso, el acusado reclama y estamos obligados a revelar por ley su identidad.

10. ¿Qué datos personales son recolectados y por qué?

Recolectamos los datos personales que nos suministra cuando hace el reporte.

Estos pueden ser:

- su nombre y relación con PwC;
- detalles de identificación, función, detalles de contacto, comportamiento, y otros datos personales de la(s) persona(s) involucrada(s) en lo concerniente al reporte; y
- detalles de identificación, función, datos de contacto y otros datos personales de individuos que tengan conocimiento sobre el tema reportado.

También podemos recolectar datos personales indirectamente sobre usted. Estos podrán ser suministrados por otros, denunciantes, supervisores, participantes en el caso y otras personas autorizadas involucradas en las investigaciones.

Empleamos datos personales únicamente cuando es necesario para conducir y concluir la investigación del tema reportado. También podremos emplear datos personales si fuese necesario como parte de procesos legales relacionados al tema del reporte y para cumplir con nuestras obligaciones legales (se nos puede requerir legalmente reportar ciertos asuntos a las autoridades externas apropiadas).

11. No suministre datos personales sensibles a menos que sea necesario y relevante

No requerimos que se nos suministren datos personales sensibles a través de nuestra Línea de Asistencia Ética de PwC.

Ejemplo de datos sensibles son: raza u origen étnico, creencias religiosas o de otra índole, opiniones políticas, antecedentes criminales, salud física o mental, membresía a sindicatos, datos genéticos o biométricos (cuando son usados únicamente para identificar a alguien), ni sobre la conducta u orientación sexual.

No obstante, podremos recibir datos personales sensibles que usted voluntariamente suministre como parte de un reporte. Únicamente utilizamos los datos personales que sean necesarios para investigar un reporte y eliminaremos prontamente cualesquiera datos personales sensibles que no sean necesarios para investigar una preocupación.

12. Datos recolectados automáticamente para el uso del sitio

La Línea de Asistencia Ética de PwC, provista por nuestro proveedor externo NAVEX, capta automáticamente ciertos datos de ingreso sobre las visitas al sitio de internet.

Estos incluyen: la dirección de protocolo de internet, clase de buscador, idioma del buscador y la fecha y hora de su solicitud. Esta información de registro es utilizada para mejorar la operación de la Línea de Asistencia Ética de PwC y no se encuentra vinculada a usted personalmente. Para mayor información vea la declaración de privacidad de NAVEX en la parte inferior de la página web principal de la Línea de Asistencia Ética de PwC.

13. ¿Qué datos personales registran si realizo una consulta sobre las políticas y estándares de PwC?

Puede contactar a la Línea de Asistencia Ética de PwC para consultar sobre cualquiera de las políticas, estándares o del Código de Conducta de PwC.

Utilizamos datos personales (normalmente nombre, posición laboral y correo electrónico) según sea necesario para comunicarnos con usted y responder a sus preguntas. No mantenemos archivos de las preguntas realizadas de forma que sean atribuidas a individuos particulares. La excepción a esto es si el tema está relacionado a sospecha de violación relacionada al negocio de la Red PwC, lo cual será manejado como se describe en las otras secciones de este documento.

14. ¿Debo suministrar datos personales en virtud de un requisito legal o contractual?

El suministro de datos personales a la Línea de Asistencia Ética de PwC es voluntario y no existen requisitos legales o contractuales que obliguen a suministrar datos personales.

Contactar o reportar a la Línea de Asistencia Ética de PwC no es obligatorio.

15. ¿En qué justificación legal se apoyan para procesar datos personales?

Las leyes de protección de datos de ciertas jurisdicciones requieren que establezcamos en este documento nuestra justificación, basada en la ley, para recolectar y procesar sus datos personales.

Nos basamos en nuestro interés legítimo para procesar sus datos personales en relación con la Línea de Asistencia Ética de PwC. Por favor note que únicamente nos basamos en nuestro interés legítimo de procesar sus datos personales, hemos evaluado que sus intereses y derechos fundamentales no sobrepasan nuestros intereses legítimos.

En relación con la Línea de Asistencia Ética PwC, estos intereses legítimos son:

- nuestros intereses legítimos en permitir a las personas consultar y reportar sus sospechas de violaciones serias de forma confidencial; y
- nuestro interés legítimo de identificar, prevenir y manejar violaciones a la ley, al Código de Conducta y a nuestros estándares profesionales.

Nuestra intención es no procesar datos personales sensibles en relación con la Línea de Asistencia Ética de PwC. En la medida en la que necesitemos hacerlo, el fundamento legal para dicho tratamiento es que sea necesario para cumplir con las obligaciones y ejercitar los derechos específicos de PwC en el ámbito laboral, de seguridad social y leyes de protección social, o que el procesamiento sea necesario para establecer, ejercitar o defender reclamaciones legales.

16. ¿Por cuánto tiempo mantienen mis datos personales?

Solamente mantenemos datos personales

- (i) durante el tiempo necesario para investigar su reporte, o
- (ii) de otra forma que sea necesario en relación con procesos disciplinarios, legales (incluyendo apelaciones), u otras investigaciones o consultas.

Si determinamos que un reporte carece de fundamento, eliminaremos de forma segura los datos personales asociados a dicho reporte en tanto sea posible, siguiendo tal determinación y conforme a las leyes aplicables.

17. ¿Cuáles son mis derechos en relación con mis datos personales?

Ya sea que usted realice un reporte o sea el objeto de un reporte, si mantenemos o procesamos datos personales suyos, usted tendrá los siguientes derechos, según lo permiten las leyes de protección de datos aplicables. Podremos demorar o denegar solicitudes si consideramos que concederle el acceso amenazará la confidencialidad o afectará nuestra capacidad de investigar un asunto reportado.

Usted podrá ejercitar los derechos legales listados a continuación.

- Podrá obtener confirmación sobre si procesamos datos personales suyos, acceder a copia de sus datos personales y obtener alguna otra información, incluyendo el por qué la procesamos y quienes la reciben.
- Podrá solicitar la rectificación de los datos personales si son incorrectos y completar los datos personales incompletos.
- Podrá solicitar la eliminación de sus datos personales en los siguientes casos:
 - los datos personales no se requieren seguir utilizando para los fines para los que fueron recolectados y procesados;
 - nuestro fundamento legal para procesarlos es necesario para los intereses legítimos perseguidos por nosotros, usted objeta el procesamiento y no tenemos fundamentos legítimos superiores;
 - sus datos personales han sido procesados ilegalmente; o
 - sus datos personales deban ser eliminados para cumplir con una obligación legal a la cual estemos sujetos.
- Usted podrá restringir el procesamiento de datos personales en los siguientes casos:
 - Durante un período de tiempo que nos permita verificar la exactitud de los datos personales cuando usted haya disputado su exactitud;
 - Sus datos personales hayan sido procesador de forma ilegal y usted solicita la restricción del procesamiento en vez de la eliminación;
 - Sus datos personales no siguen siendo necesarios en relación con los fines para los que fueron recolectados y procesados, pero son necesarios para que usted establezca, ejercite y defienda reclamaciones legales; o
 - Durante un período de tiempo que nos permita verificar si nuestra justificación legal para el tratamiento de los datos es superior a sus intereses, cuando usted haya objetado el procesamiento basado en nuestra necesidad de perseguir un interés legítimo.

Usted podrá objetar el procesamiento de datos personales si nuestro fundamento legal para el procesamiento es que el procesamiento es necesario para el interés legítimo perseguido por nosotros.

Usted tendrá el derecho de presentar demandas sobre el tratamiento de datos personales ante su regulador de protección de datos local.

18. ¿Qué otras partes pueden manejar mis datos personales?

a. Otros Miembros de las Firmas PwC

Podemos compartir datos personales con otras firmas PwC en la Red, pero únicamente si es estrictamente necesario en relación con la investigación de un reporte.

b. Proveedores Externos

Podremos revelar datos personales a contratistas externos, subcontratistas, y/o a sus subsidiarias y afiliadas. Los proveedores externos apoyan a la Red PwC al suministrarle y administrar sistemas de IT.

Los terceros suplidores podrán usar a sus propios sub-contratistas, los cuales tendrán acceso a los datos personales (sub-procesadores).

Es nuestra política el utilizar proveedores externos que estén obligados a mantener niveles apropiados de seguridad y confidencialidad para procesar los datos personales únicamente como PwC les instruya, y para exigir esas mismas obligaciones a sus sub-procesadores.

c. Otros receptores de datos personales

También podremos revelar datos personales a:

- Asesores profesionales, por ejemplo, firmas de abogados, si fuese necesario, para establecer, ejercitar o defender nuestros derechos legales y obtener asesoría; y
- Autoridades de cumplimiento de la ley, autoridades gubernamentales, y entes regulatorios, según sea requerido por y de conformidad con las leyes aplicables.

19. La Transferencia de Datos Personales desde el Área de la Comunidad Europea o desde el área de LAN.

Si procesamos sus datos personales, estos podrán ser transmitidos y almacenados fuera del país donde usted está ubicado.

Si recolectamos sus datos personales dentro del Área Económica Europea o desde el área de LAN, la transferencia afuera de dicha área será realizada únicamente:

- A un receptor en una ubicación que provee un nivel adecuado de protección de datos personales; y/o
- Bajo un acuerdo que satisface los requisitos de la UE para la transferencia de datos personales a procesadores o controladores de datos fuera de la EEA, tal como cláusulas contractuales estándar aprobadas por la Comisión Europea.

Nuestro enfoque si el Reino Unido sale de la Unión Europea o del Área Económica Europea: ya aplicamos, y continuaremos aplicando, los controles arriba descritos si los datos personales recolectados dentro del Reino Unido son transferidos fuera de dicha región.

Con el propósito de proteger adecuadamente la transferencia de datos según el GDPR, PwC y Navex han adoptado las cláusulas contractuales normativas de la Comisión Europea (SCCS, por sus siglas en inglés), las cuales se consideran suficientes para proteger la transferencia de datos entre los controladores y procesadores de información que pudieran ubicarse fuera de la Unión Europea.

20. Menores de Edad

La Línea de Asistencia Ética de PwC no debe ser utilizada por menores de 18 años.

21. Puntos de contacto para consultas y ejercicio de derechos legales.

Podrá:

- presentar una solicitud [request](#) si deseas ejercitar un derecho legal en relación con sus datos personales; y/o
- presentar una consulta [enquiry](#) si tiene alguna pregunta sobre el manejo de sus datos personales por parte de PwC.



Peru

PwC Línea de Asistencia Ética Preguntas Frecuentes e Información de Privacidad

Por favor familiarícese con las Preguntas y Respuestas Frecuentes (FAQs por sus siglas en inglés) antes de realizar un reporte voluntario usando la Línea de Asistencia Ética de PwC.

Las FAQs y el Documento de Privacidad de la Información explican qué asuntos pueden ser reportados a través de la Línea de Asistencia Ética de PwC, cómo son manejados y protegidos los datos personales suministrados, y los derechos que posee en relación con ellos.

Este documento fue actualizado por última vez en Marzo de 2021. Podemos actualizarlo en el futuro. Si lo hacemos, cambiaremos la fecha de última actualización en esta página. El documento modificado aplica desde la última fecha de actualización.

FAQs

- **Términos clave utilizados en estas FAQs**
- **¿Quién es responsable de los datos personales que suministró a la Línea de Asistencia Ética de PwC?**
- **¿Quién puede utilizar la Línea de Asistencia Ética de PwC?**
- **¿Cómo contacto a la Línea de Asistencia Ética de PwC?**
- **¿Qué clase de asuntos puedo someter a la Línea de Asistencia Ética de PwC?**
- **¿Cuándo debo emplear otros canales de reporte?**
- **¿Qué sucede si la información que suministro resulta ser incorrecta?**
- **¿Puedo realizar el reporte de forma anónima?**
- **¿Mi identidad es protegida si presento un reporte?**
- **¿Qué datos personales recaban y por qué?**
- **No proporcione datos personales sensibles a menos que sea necesario y relevante.**
- **El sitio emplea datos recolectados automáticamente**
- **¿Qué datos personales registra si consultó sobre las políticas o estándares de PwC?**
- **¿Debo proporcionar datos personales como requisito legal o contractual?**
- **¿Qué justificación legal emplean para procesar datos personales?**
- **¿Por cuánto tiempo conservan mis datos personales?**
- **¿Cuáles son mis derechos en relación con mis datos personales?**
- **¿Qué otras partes pueden manejar mis datos personales?**
- **La transferencia de Datos Personales desde el Área Económica Europea**
- **Menores de Edad**
- **Puntos de contacto para preguntas y ejercicio de derechos legales**

1. Términos clave usados en estas FAQs

En estas FAQs, nos referimos a información sobre usted o información que le identifique, como “**datos personales**” o “**información personal**.”

Empleamos el término “**procesamiento**” para describir colectivamente cualquier acción u operación que involucre datos personales, incluyendo su recolección, almacenamiento, organización, análisis, revisión, transferencia y destrucción.

2. ¿Quién es responsable de los datos personales que proporciono a la Línea de Asistencia de Ética de PwC?

El controlador de datos personales que usted suministra a la Línea de Asistencia Ética de PwC es la firma PwC que es responsable de manejar o investigar el asunto que usted ha reportado.



Esta es usualmente la firma PwC donde tuvo lugar el incidente o que se encuentra directamente conectada con el asunto reportado. Un “controlador de datos” es el principal responsable de asegurarse que el manejo de sus datos personales cumple con las leyes de protección de datos.

Examine los enlaces suministrados al inicio de este documento PDF para encontrar la lista actualizadas de entidades PwC que brindan servicios a clientes y los países y regiones en los que operan las firmas miembros de PwC.

En este documento “nosotros, y “PwC” significa la firma PwC que es responsable de investigar el asunto reportado y quien será el controlador de datos de su información personal.

3. ¿Quién puede utilizar la Línea de Asistencia Ética de PwC?

La Línea de Asistencia Ética de PwC puede ser utilizada por los trabajadores de PwC (incluyendo los socios, directores, gerentes, trabajadores, contratistas independientes y trabajadores eventuales) y los actores externos, tales como socios comerciales, clientes, proveedores y cualquiera que haya interactuado con PwC. Estos individuos podrán contactar voluntariamente a la Línea de Asistencia Ética de PwC para realizar consultas o reportar alguna preocupación de cumplimiento relativo al negocio de la Red PwC como se especifica más adelante.

4. ¿Cómo contacto a la Línea de Asistencia Ética de PwC?

Existen dos maneras de contactar a la Línea de Asistencia Ética de PwC: por teléfono y por la Web.

PwC ha contratado a NAVEX, un tercero independiente para administrar la Línea de Asistencia.

La herramienta provee acceso las 24 horas. Los especialistas de NAVEX recibirán los reportes realizados a través de la página web o por teléfono y lo encausarán a los representantes apropiados de PwC para su revisión.

5. ¿Qué clase de temas pueden ser reportados en la Línea de Asistencia Ética de PwC?

La Línea de Asistencia Ética de PwC es para:

Reportar cualquier conducta que usted considere una seria:

- (1) violación de leyes o regulaciones;**
- (2) violación de una política de PwC, estándar o del Código de Conducta Global de PwC; o**
- (3) conducta contraria a la ética.**

Realizar preguntas sobre cualquier política, estándar de PwC o acerca del Código de Conducta Global de PwC.

En algunos países, PwC podrá únicamente aceptar reportes relativos a ciertos asuntos como los financieros, contables, de auditoría y de sobornos.

Si el tema de su reporte se relaciona con algún asunto que bajo la legislación aplicable no pueda ser reportado a la Línea de Asistencia Ética de PwC, y el reporte no será tratado por la Línea de Asistencia Ética de PwC y usted será aconsejado a reportar el tema directamente a su gerente, socio, equipo de ética o representante de Capital Humano local, según sea apropiado.

6. ¿Cuándo debo emplear otros canales de reporte?

Considere si puede elevar efectivamente el asunto a alguien directamente en PwC a través de los canales existentes.

Si no se siente cómodo haciéndolo, o no sabe a quién contactar, utilice la Línea de Asistencia Ética de PwC.

7. ¿Qué sucede si la información que suministro resulta ser incorrecta?

Sea consciente de que la información que presente puede resultar en decisiones que puedan afectar a otras personas. Por lo tanto, usted deberá presentar información que crea verdadera.

En ninguna circunstancia habrá represalias contra quien reporte de buena fe a la Línea de Asistencia Ética de PwC, aunque luego resulte que la información no sea cierta.

La actuación maliciosa o el abuso de la Línea de Asistencia Ética de PwC no serán tolerados nunca y pueden resultar en medidas disciplinarias e incluir el despido en los casos apropiados.

8. ¿Puedo realizar reportes anónimos?

Le instamos a identificarse cuando realice un reporte porque esto nos ayudará en la investigación del reporte y a protegerle a largo plazo. Su identidad y la información que suministre serán tratadas con los más altos niveles de confidencialidad y serán estrictamente revelados en base a la necesidad del receptor de conocerlos.

Si usted realiza el reporte anónimamente, lo revisaremos. Según sea la naturaleza del asunto, no podremos garantizar que el anonimato se mantendrá, sin culpa de nuestra parte, cuando a consecuencia natural de la investigación la identidad de las partes sea subsecuentemente revelada.

Esto puede ocurrir, por ejemplo, si el caso es particularmente único. Por favor tenga presente que en la mayoría de los reportes que han sido presentados anónimamente no podemos descifrar la identidad de quien lo reporta. Por último, le solicitamos que nos suministre la mayor cantidad de detalles que considere necesario para permitirnos investigar el asunto reportado.

9. ¿Si presento un reporte mi identidad será protegida?

Su identidad será tratada con los más altos niveles de confidencialidad y será compartida únicamente con personas que necesitan acceso ella para investigar el reporte o quienes sean parte en procesos legales.

No revelaremos su identidad a la persona reportada. Por favor note que el caso excepcional en el que pueda requerirse hacerlo sería si usted actúa de mala fe o abusa deliberadamente del proceso, el acusado reclama y estamos obligados a revelar por ley su identidad.

10. ¿Qué datos personales son recolectados y por qué?

Recolectamos los datos personales que nos suministra cuando hace el reporte.

Estos pueden ser:

- su nombre y relación con PwC;
- detalles de identificación, función, detalles de contacto, comportamiento, y otros datos personales de la(s) persona(s) involucrada(s) en lo concerniente al reporte; y
- detalles de identificación, función, datos de contacto y otros datos personales de individuos que tengan conocimiento sobre el tema reportado.

También podemos recolectar datos personales indirectamente sobre usted. Estos podrán ser suministrados por otros, denunciantes, supervisores, participantes en el caso y otras personas autorizadas involucradas en las investigaciones.

Empleamos datos personales únicamente cuando es necesario para conducir y concluir la investigación del tema reportado. También podremos emplear datos personales si fuese necesario como parte de procesos legales relacionados al tema del reporte y para cumplir con nuestras obligaciones legales (se nos puede requerir legalmente reportar ciertos asuntos a las autoridades externas apropiadas).

11. No suministre datos personales sensibles a menos que sea necesario y relevante

No requerimos que se nos suministren datos personales sensibles a través de nuestra Línea de Asistencia Ética de PwC.

Ejemplo de datos sensibles son: raza u origen étnico, creencias religiosas o de otra índole, opiniones políticas, antecedentes criminales, salud física o mental, membresía a sindicatos, datos genéticos o biométricos (cuando son usados únicamente para identificar a alguien), ni sobre la conducta u orientación sexual.

No obstante, podremos recibir datos personales sensibles que usted voluntariamente suministre como parte de un reporte. Únicamente utilizamos los datos personales que sean necesarios para investigar un reporte y eliminaremos prontamente cualesquiera datos personales sensibles que no sean necesarios para investigar una preocupación.

12. Datos recolectados automáticamente para el uso del sitio

La Línea de Asistencia Ética de PwC, provista por nuestro proveedor externo NAVEX, capta automáticamente ciertos datos de ingreso sobre las visitas al sitio de internet.

Estos incluyen: la dirección de protocolo de internet, clase de buscador, idioma del buscador y la fecha y hora de su solicitud. Esta información de registro es utilizada para mejorar la operación de la Línea de Asistencia Ética de PwC y no se encuentra vinculada a usted personalmente. Para mayor información vea la declaración de privacidad de NAVEX en la parte inferior de la página web principal de la Línea de Asistencia Ética de PwC.

13. ¿Qué datos personales registran si realizo una consulta sobre las políticas y estándares de PwC?

Puede contactar a la Línea de Asistencia Ética de PwC para consultar sobre cualquiera de las políticas, estándares o del Código de Conducta de PwC.

Utilizamos datos personales (normalmente nombre, posición laboral y correo electrónico) según sea necesario para comunicarnos con usted y responder a sus preguntas. No mantenemos archivos de las preguntas realizadas de forma que sean atribuidas a individuos particulares. La excepción a esto es si el tema está relacionado a sospecha de violación relacionada al negocio de la Red PwC, lo cual será manejado como se describe en las otras secciones de este documento.

14. ¿Debo suministrar datos personales en virtud de un requisito legal o contractual?

El suministro de datos personales a la Línea de Asistencia Ética de PwC es voluntario y no existen requisitos legales o contractuales que obliguen a suministrar datos personales.

Contactar o reportar a la Línea de Asistencia Ética de PwC no es obligatorio.

15. ¿En qué justificación legal se apoyan para procesar datos personales?

Las leyes de protección de datos de ciertas jurisdicciones requieren que establezcamos en este documento nuestra justificación, basada en la ley, para recolectar y procesar sus datos personales.

Nos basamos en nuestro interés legítimo para procesar sus datos personales en relación con la Línea de Asistencia Ética de PwC. Por favor note que únicamente nos basamos en nuestro interés legítimo de procesar sus datos personales, hemos evaluado que sus intereses y derechos fundamentales no sobrepasan nuestros intereses legítimos.

En relación con la Línea de Asistencia Ética PwC, estos intereses legítimos son:

- nuestros intereses legítimos en permitir a las personas consultar y reportar sus sospechas de violaciones serias de forma confidencial; y
- nuestro interés legítimo de identificar, prevenir y manejar violaciones a la ley, al Código de Conducta y a nuestros estándares profesionales.

Nuestra intención es no procesar datos personales sensibles en relación con la Línea de Asistencia Ética de PwC. En la medida en la que necesitemos hacerlo, el fundamento legal para dicho tratamiento es que sea necesario para cumplir con las obligaciones y ejercitar los derechos específicos de PwC en el ámbito laboral, de seguridad social y leyes de protección social, o que el procesamiento sea necesario para establecer, ejercitar o defender reclamaciones legales.

16. ¿Por cuánto tiempo mantienen mis datos personales?

Solamente mantenemos datos personales

- (i) durante el tiempo necesario para investigar su reporte, o
- (ii) de otra forma que sea necesario en relación con procesos disciplinarios, legales (incluyendo apelaciones), u otras investigaciones o consultas.

Si determinamos que un reporte carece de fundamento, eliminaremos de forma segura los datos personales asociados a dicho reporte en tanto sea posible, siguiendo tal determinación y conforme a las leyes aplicables.

17. ¿Cuáles son mis derechos en relación con mis datos personales?

Ya sea que usted realice un reporte o sea el objeto de un reporte, si mantenemos o procesamos datos personales suyos, usted tendrá los siguientes derechos, según lo permiten las leyes de protección de datos aplicables. Podremos demorar o denegar solicitudes si consideramos que concederle el acceso amenazará la confidencialidad o afectará nuestra capacidad de investigar un asunto reportado.

Usted podrá ejercitar los derechos legales listados a continuación.

- Podrá obtener confirmación sobre si procesamos datos personales suyos, acceder a copia de sus datos personales y obtener alguna otra información, incluyendo el por qué la procesamos y quienes la reciben.
- Podrá solicitar la rectificación de los datos personales si son incorrectos y completar los datos personales incompletos.
- Podrá solicitar la eliminación de sus datos personales en los siguientes casos:
 - los datos personales no se requieren seguir utilizando para los fines para los que fueron recolectados y procesados;
 - nuestro fundamento legal para procesarlos es necesario para los intereses legítimos perseguidos por nosotros, usted objeta el procesamiento y no tenemos fundamentos legítimos superiores;
 - sus datos personales han sido procesados ilegalmente; o
 - sus datos personales deban ser eliminados para cumplir con una obligación legal a la cual estemos sujetos.
- Usted podrá restringir el procesamiento de datos personales en los siguientes casos:
 - Durante un período de tiempo que nos permita verificar la exactitud de los datos personales cuando usted haya disputado su exactitud;
 - Sus datos personales hayan sido procesador de forma ilegal y usted solicita la restricción del procesamiento en vez de la eliminación;
 - Sus datos personales no siguen siendo necesarios en relación con los fines para los que fueron recolectados y procesados, pero son necesarios para que usted establezca, ejerce y defienda reclamaciones legales; o
 - Durante un período de tiempo que nos permita verificar si nuestra justificación legal para el tratamiento de los datos es superior a sus intereses, cuando usted haya objetado el procesamiento basado en nuestra necesidad de perseguir un interés legítimo.

Usted podrá objetar el procesamiento de datos personales si nuestro fundamento legal para el procesamiento es que el procesamiento es necesario para el interés legítimo perseguido por nosotros.

Usted tendrá el derecho de presentar demandas sobre el tratamiento de datos personales ante su regulador de protección de datos local.

18. ¿Qué otras partes pueden manejar mis datos personales?

a. Otros Miembros de las Firmas PwC

Podemos compartir datos personales con otras firmas PwC en la Red, pero únicamente si es estrictamente necesario en relación con la investigación de un reporte.

b. Proveedores Externos

Podremos revelar datos personales a contratistas externos, subcontratistas, y/o a sus subsidiarias y afiliadas. Los proveedores externos apoyan a la Red PwC al suministrarle y administrar sistemas de IT.

Los terceros suplidores podrán usar a sus propios sub-contratistas, los cuales tendrán acceso a los datos personales (sub-procesadores).

Es nuestra política el utilizar proveedores externos que estén obligados a mantener niveles apropiados de seguridad y confidencialidad para procesar los datos personales únicamente como PwC les instruya, y para exigir esas mismas obligaciones a sus sub-procesadores.

c. Otros receptores de datos personales

También podremos revelar datos personales a:

- Asesores profesionales, por ejemplo, firmas de abogados, si fuese necesario, para establecer, ejercitar o defender nuestros derechos legales y obtener asesoría; y
- Autoridades de cumplimiento de la ley, autoridades gubernamentales, y entes regulatorios, según sea requerido por y de conformidad con las leyes aplicables.

19. La Transferencia de Datos Personales desde el Área de la Comunidad Europea o desde el área de LAN.

Si procesamos sus datos personales, estos podrán ser transmitidos y almacenados fuera del país donde usted está ubicado.

Si recolectamos sus datos personales dentro del Área Económica Europea o desde el área de LAN, la transferencia afuera de dicha área será realizada únicamente:

- A un receptor en una ubicación que provee un nivel adecuado de protección de datos personales; y/o
- Bajo un acuerdo que satisface los requisitos de la UE para la transferencia de datos personales a procesadores o controladores de datos fuera de la EEA, tal como cláusulas contractuales estándar aprobadas por la Comisión Europea.

Nuestro enfoque si el Reino Unido sale de la Unión Europea o del Área Económica Europea: ya aplicamos, y continuaremos aplicando, los controles arriba descritos si los datos personales recolectados dentro del Reino Unido son transferidos fuera de dicha región.

Con el propósito de proteger adecuadamente la transferencia de datos según el GDPR, PwC y Navex han adoptado las cláusulas contractuales normativas de la Comisión Europea (SCCS, por sus siglas en inglés), las cuales se consideran suficientes para proteger la transferencia de datos entre los controladores y procesadores de información que pudieran ubicarse fuera de la Unión Europea.

20. Menores de Edad

La Línea de Asistencia Ética de PwC no debe ser utilizada por menores de 18 años.

21. Puntos de contacto para consultas y ejercicio de derechos legales.

Podrá:

- presentar una solicitud [request](#) si deseas ejercitar un derecho legal en relación con sus datos personales; y/o
- presentar una consulta [enquiry](#) si tiene alguna pregunta sobre el manejo de sus datos personales por parte de PwC.

Poland

PwC Ethics Helpline Frequently Asked Questions and Privacy Information Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline. The FAQs and Privacy Information Document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data. This document was last updated in April 2021. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date. Key terms used in these FAQs Who is responsible for the personal data I submit to PwC Ethics Helpline? Who can use PwC Ethics Helpline? How do I contact PwC Ethics Helpline? What kinds of issues can I raise with PwC Ethics Helpline? When should I use other reporting channels? What if the information I provide turns out to be incorrect? Can I make a report anonymously? If I submit a report, is my identity protected? What personal data do you collect and why? Do not submit sensitive personal data unless it's necessary and relevant Site usage data that is collected automatically What personal data do you record if I ask a question about PwC policies or standards? Must I provide personal data as a statutory or contractual requirement? What legal justification do you rely on to process personal data? For how long do you keep my personal data? Automated decision making What are my rights in connection with my personal data? Which other parties could handle my personal data?	Linia Etyczna PwC - często zadawane pytania oraz Polityka Prywatności Przed zgłoszeniem dokonany za pośrednictwem Linii Etycznej PwC prosimy o zapoznanie się z Często Zadawanymi Pytaniami (FAQs). W niniejszym dokumencie wyjaśniono, jakie sprawy można zgłaszać do Linii Etycznej PwC, w jaki sposób przetwarzane i chronione są wszelkie dane osobowe oraz jakie prawa przysługują Państwu w związku z Państwa danymi osobowymi. Dokument ten został ostatnio zaktualizowany w kwiecień 2021 roku. Możemy aktualizować ten dokument w przyszłości. W takim przypadku, zmienimy datę aktualizacji w niniejszym dokumencie. Zmieniony dokument obowiązuje od ostatniej daty aktualizacji. Kluczowe terminy Kto jest odpowiedzialny za moje dane osobowe, które są przekazywane do Linii Etycznej PwC? Kto może skorzystać z Linii Etycznej PwC? Jak mogę skontaktować się z Linią Etyczną PwC? Jakie kwestie mogę zgłosić w ramach Linii Etycznej PwC? Kiedy należy skorzystać z innych kanałów raportowania? Co jeśli podane przeze mnie informacje okażą się błędne? Czy mogę dokonać zgłoszenia anonimowo? Jeśli dokonam zgłoszenia, czy moja tożsamość jest chroniona? Jakie dane osobowe są gromadzone i dlaczego? Nie należy przekazywać wrażliwych danych osobowych, chyba że jest to konieczne i istotne Dane dotyczące użytkowania strony, które są zbierane automatycznie Jakie dane osobowe są zapisywane, jeśli zadam pytanie dotyczące zasad lub standardów PwC? Czy muszę podać dane osobowe jako wymóg ustawowy lub umowny? Jaka jest podstawa prawna dla przetwarzania danych osobowych?

Transfers of Personal Data from the European Economic Area

Children

Contact points for questions and exercising legal rights

1. Key terms used in these FAQs

In these FAQs and Privacy Information, we refer to information about you or information that identifies you as “personal data” or “personal information.” We use the term “processing” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to PwC Ethics Helpline?

The data controller of personal data you provide to PwC Ethics Helpline is PwC Advisory spółka z ograniczoną odpowiedzialnością sp.k. or such PwC member firm, listed under this [link](#). The relevant Polish PwC firm will investigate complaints under its responsibilities if the incident occurred in Poland or if it is directly connected with the matter you have raised. As “data controller”, the Polish firms have primary responsibility for ensuring that the handling of your personal data complies with relevant data protection laws. In this document, “we,” “us” and “PwC” means the Polish firms of the PwC global network that are responsible for addressing the matter raised and that is the data controller of your personal information.

3. Who can use PwC Ethics Helpline?

PwC Ethics Helpline can be used by anyone, including PwC personnel (eg PwC partners, directors, managers, employees, independent contractors, and contingent workers), external stakeholders, such as business partners, clients, suppliers, and anyone else who has interacted with PwC or has an interest in our activities. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of PwC as further specified below.

4. How do I contact PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone ([link](#)) and by Web ([link](#)).

PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides

Jak długo są przechowywane moje dane osobowe?

Zautomatyzowane podejmowanie decyzji

Jakie są moje prawa w związku z moimi danymi osobowymi?

Jakie inne podmioty mogą mieć dostęp do moich danych osobowych?

Przekazywanie danych osobowych z Europejskiego Obszaru Gospodarczego Dzieci

Dane kontaktowe do zadawania pytań umożliwiający korzystanie z Twoich praw

1. Kluczowe terminy

W niniejszym dokumencie odnosimy się do informacji o Tobie lub informacji, które identyfikują Cię jako “dane osobowe”. Terminu “przetwarzanie” używamy w celu zbiorczego opisanie wszelkich działań lub operacji dotyczących danych osobowych, w tym ich gromadzenia, przechowywania, organizacji, analizy, przeglądania, przekazywania i niszczenia.

2. Kto jest odpowiedzialny za dane osobowe, które są przesyłane do Linii Etycznej PwC?

Administratorem danych osobowych, które przekazujecie Państwo do Linii Etycznej PwC jest PwC Advisory spółka z ograniczoną odpowiedzialnością sp.k. lub inna firma PwC wymieniona [tutaj](#) której dotyczy lub do której kierowana jest skarga. Odpowiednia firma PwC w Polsce będzie badać skargi w ramach swoich obowiązków, jeżeli zdarzenie miało miejsce w Polsce lub jeżeli jest ono bezpośrednio związane ze sprawą, którą Państwo zgłosiliście. Jako “administrator danych”, polskie firmy ponoszą odpowiedzialność za zgodność przetwarzania danych osobowych z odpowiednimi przepisami o ochronie danych. W niniejszym dokumencie “my”, “nasz” i “PwC” oznacza odpowiednią firmę z globalnej sieci PwC zlokalizowaną w Polsce, która jest odpowiedzialna za zajęcie się dokonany zgłoszeniem i jest administratorem danych osobowych użytkownika.

3. Kto może skorzystać z Linii Etycznej PwC?

Z Linii Etycznej PwC może korzystać każda osoba, w tym pracownicy PwC (np. partnerzy, dyrektorzy, kierownicy, pracownicy, niezależni podwykonawcy i pracownicy warunkowi), zewnętrzni interesariusze, np. partnerzy biznesowi, klienci, dostawcy oraz wszystkie inne osoby, które miały kontakt z PwC lub są zainteresowane naszą działalnością. Osoby te mogą

24-hour access. NAVEX specialists will receive reports submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC's Global Code of Conduct; or (3) unethical conduct

Asking a question about any PwC policy, standard, or PwC's Global Code of Conduct.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don't feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue.

Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

We encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This

dobrowolnie skontaktować się z nami za pomocą Linii Etycznej PwC, aby zadać pytanie lub zgłosić problem dotyczący zgodności z przepisami w odniesieniu do działalności PwC, jak określono poniżej.

4. Jak mogę dokonać zgłoszenia za pośrednictwem Linii Etycznej PwC?

Istnieją dwa sposoby kontaktu z Linią Etyczną PwC: telefonicznie ([link](#)) i przez Internet ([link](#)).

PwC zawarło umowę z niezależną stroną trzecią, NAVEX, w celu zarządzania Linią Etyczną PwC. Narzędzie to zapewnia możliwość dokonania zgłoszenia 24 godziny na dobę. Specjaliści NAVEX będą otrzymywać raporty składane za pośrednictwem strony internetowej lub telefonicznie i kierować je do odpowiednich przedstawicieli PwC w celu ich weryfikacji.

5. Jakie kwestie mogę zgłosić w ramach Linii Etycznej PwC?

Linia Etyczna PwC jest przeznaczony do:

Zgłaszania zachowań, które Twoim zdaniem stanowią poważne: (1) naruszenie prawa lub przepisów; (2) naruszenia polityk PwC, norm lub Globalnego Kodeksu Postępowania PwC; lub (3) nieetyczne zachowania.

Zadawanie pytań dotyczących wszelkich zasad, standardów lub Globalnego Kodeksu Postępowania PwC.

6. Kiedy należy skorzystać z innych kanałów raportowania?

Zastanów się, czy możesz skutecznie zgłosić tę sprawę komuś bezpośrednio w PwC za pośrednictwem innych istniejących kanałów. Jeżeli nie czujesz się komfortowo, aby to zrobić, lub nie wiesz, z kim się skontaktować, skorzystaj z Linii Etycznej PwC.

7. Co jeśli podane przeze mnie informacje okażą się błędne?

Musisz być świadomy, że informacje, które przekazujesz, mogą prowadzić do decyzji, które mają wpływ na inne osoby. Dlatego powinienes przekazywać informacje, które uważasz za prawdziwe. Nie będą wyciągane żadne konsekwencje w stosunku do kogoś, kto w dobrej wierze zgłosił się do Linii Etycznej PwC, nawet jeśli później okaże się, że informacje są nieprawdziwe.

Wykorzystywanie w złej wierze Linii Etycznej PwC nie będzie tolerowane i może skutkować podjęciem środków dyscyplinarnych, w tym zwolnienia z pracy w niektórych przypadkach.

could happen, for example, if the case is particularly unique. Note that, for the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

Your identity will be treated with the highest levels of confidentiality and will only be shared with people who need access to this to investigate the report or who are part of legal proceedings.

We will not disclose your identity to the alleged wrongdoer. Please note that the exceptional situation where we may be required to do this is if you acted maliciously or deliberately abused the process, the accused raises a claim, and we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary, as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

8. Czy mogę dokonać zgłoszenia anonimowo?

Zachęcamy do podania swojej tożsamości przy składaniu zgłoszenia, ponieważ pomoże nam to w przeprowadzeniu dochodzenia i zapewni ochronę zgłaszającemu. Tożsamość użytkownika i przekazywane przez niego informacje będą traktowane z zachowaniem najwyższego stopnia poufności i ujawniane wyłącznie w oparciu o zasadę ograniczonego dostępu.

W przypadku dokonania zgłoszenia anonimowo, przeanalizujemy je. Nie możemy jednak zagwarantować ciągłej anonimowości, ponieważ natura dochodzenia może, bez naszej winy, doprowadzić do ujawnienia tożsamości zaangażowanych osób. Może się to zdarzyć, na przykład, jeśli zgłoszenie dotyczy konkretnej, niepowtarzalnej sytuacji. Jednocześnie pragniemy zaznaczyć, że w przypadku większości zgłoszeń, które zostały złożone anonimowo, nie posiadamy wiedzy co do tożsamości osoby składającej zgłoszenie.

Każdorazowo prosimy o podanie nam takich szczegółów, które umożliwią nam zbadanie zgłoszenia.

9. Jeśli dokonam zgłoszenia, czy moja tożsamość jest chroniona?

Twoja tożsamość będzie traktowana z zachowaniem najwyższego stopnia poufności i będzie udostępniana tylko tym osobom, które bezwzględnie potrzebują dostępu do niej w celu zbadania zgłoszenia lub które biorą udział w postępowaniu prawnym.

Nie ujawnimy Twojej tożsamości domniemanemu sprawcy. Należy jednak pamiętać, że w wyjątkowych sytuacjach możemy być do tego zobowiązani - na przykład w przypadku działania w złej wierze lub umyślnego wykorzystania procesu, gdy oskarżony wnosi pozew - my musimy ujawnić Twoją tożsamość zgodnie z prawem.

10. Jakie dane osobowe są gromadzone i dlaczego?

Zbieramy dane osobowe, które podajesz przy sporządzaniu raportu.

Mogą to być następujące dane osobowe:

- Twoje nazwisko i relacja z PwC;
- dane identyfikacyjne, stanowisko, dane kontaktowe, konkretne zachowanie i inne dane osobowe zarówno Twoje jak i osób których dotyczy zgłoszenie; oraz
- dane identyfikacyjne, stanowiska, dane kontaktowe i inne dane osób, które mają wiedzę na temat zgłoszenia.

Możemy również pośrednio gromadzić dane osobowe. Mogą je przekazywać inne osoby, kierownicy, uczestnicy zgłoszonej kwestii i inne uprawnione osoby zaangażowane w dochodzenie.

11. Do not submit sensitive personal data unless it's necessary and relevant

We do not require submission of sensitive personal data through PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will promptly delete any sensitive personal data that is not necessary to investigate a concern.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

Dane osobowe wykorzystujemy tylko wtedy, gdy jest to konieczne do przeprowadzenia i zakończenia dochodzenia w sprawie zgłoszenia. Możemy również wykorzystywać dane osobowe, jeśli jest to konieczne w ramach powiązanego postępowania sądowego oraz w celu wypełnienia naszych zobowiązań prawnych (prawo może wymagać od nas zgłaszania pewnych spraw odpowiednim organom zewnętrznym).

11. Nie należy przekazywać danych osobowych szczególnych kategorii (dawniej "danych wrażliwych"), chyba że jest to konieczne i istotne

Nie namawiamy do przekazywania wrażliwych danych osobowych za pośrednictwem Linii Etycznej PwC. Przykładem tego typu danych może być pochodzenie rasowe lub etniczne, przekonania religijne lub inne, poglądy polityczne, historia karna, zdrowie fizyczne lub psychiczne, przynależność do związków zawodowych, dane genetyczne lub biometryczne (jeśli są wykorzystywane do jednoznacznej identyfikacji osoby) lub orientacja seksualna. Możemy jednak otrzymać dane wrażliwe, w ramach dobrowolnego zgłoszenia. Dane osobowe zebrane w ramach Linii Etycznej PwC wykorzystujemy wyłącznie w celu zbadania zgłoszenia i usuwamy niezwłocznie wszelkie dane wrażliwe, które nie są niezbędne do zbadania zgłoszonej kwestii.

12. Dane dotyczące użytkowania strony, które są zbierane automatycznie

Linia Etyczna PwC, udostępniona przez naszego zewnętrznego dostawcę, firmę NAVEX, automatycznie gromadzi pewne dane dotyczące wizyt na stronie internetowej. Dane te obejmują adres IP, typ przeglądarki, język przeglądarki oraz datę i godzinę Twojego zgłoszenia. Te dane są wykorzystywane do poprawy działania infolinii PwC Ethics Helpline i nie są powiązane bezpośrednio z użytkownikiem. Więcej informacji można znaleźć w Polityce prywatności NAVEX na dole strony głównej Linii Etycznej PwC.

13. Jakie dane osobowe są zapisywane, jeśli zadam pytanie dotyczące zasad lub standardów PwC?

Możesz skontaktować się z Linia Etyczną PwC, aby zadać pytanie na temat zasad, norm lub Globalnego Kodeksu Postępowania PwC. Do korespondencji z Tobą wykorzystujemy dane osobowe (zazwyczaj nazwisko, stanowisko i adres e-mail). Nie prowadzimy dokumentacji, która przypisuje zadane pytania poszczególnym osobom. Wyjątek stanowi sytuacja, gdy sprawa dotyczy podejrzenia naruszenia związanego z działalnością sieci PwC, które zostanie rozpatrzone w sposób opisany w innych częściach niniejszego dokumentu.

14. Czy muszę podać dane osobowe jako wymóg

15. What legal justification do we rely on to process personal data?

We rely on our legitimate interests to process your personal data in connection with PwC Ethics Helpline. Please note that where we rely on our legitimate interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests.

In connection with PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. To the extent we need to do this, the condition for such processing, which will vary according to the specific matter under investigation, will be one of the categories below:

- that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or
- that the processing is necessary for the establishment, exercise or defence of legal claims, or
- that the processing is necessary for reasons of substantial public interest.

16. For how long do you keep my personal data?

We retain the personal data processed by us for as long as is considered necessary for the purpose for which it was collected. Our baseline retention period for records and other documentary evidence created in the PwC Ethics Helpline is 10 years from the closure of an investigation.

17. Automated decision making

Your personal data will not be used for automated decision-making, including profiling, which produces legal effects concerning you or similarly significantly affects you.

ustawowy lub umowny?

Podanie danych osobowych w ramach Linii Etycznej PwC jest dobrowolne i nie ma ustawowego ani umownego wymogu podania danych osobowych. Kontaktowanie się z Linią Etyczną PwC jest dobrowolne.

15. Jaka jest podstawa prawna dla przetwarzania danych osobowych?

W ramach Linii Etycznej PwC opieramy się na naszym uzasadnionym interesie w zakresie przetwarzania danych osobowych. Należy podkreślić, że według naszej oceny Twoje interesy i podstawowe prawa są równoważne w stosunku do naszych uzasadnionych interesów.

W ramach Linii Etycznej PwC nasze uzasadnione interesy są następujące:

- umożliwienie zadawania pytań i zgłaszania nam podejrzeń o poważnych naruszeniach w sposób poufny; oraz
- identyfikowanie, zapobieganie i zwalczanie naruszeń prawa, naszego Kodeksu Postępowania i naszych standardów zawodowych.

Nie zamierzamy przetwarzać danych osobowych szczególnych kategorii (dawniej “danych wrażliwych” w ramach Linii Etycznej PwC. W zakresie, w jakim zajdzie taka konieczność, podstawą prawną takiego przetwarzania, który będzie różnił się w zależności od konkretnej badanej sprawy, będzie jedną z poniższych kategorii:

- Jeżeli jest to konieczne do celów wypełniania obowiązków i korzystania ze szczególnych praw PwC w dziedzinie prawa pracy, zabezpieczenia społecznego i ochrony socjalnej, lub
- że przetwarzanie jest niezbędne do ustalenia, wykonania lub obrony roszczeń prawnych, lub
- że przetwarzanie jest konieczne ze względu na istotny interes publiczny.

16. Jak długo są przechowywane moje dane osobowe?

Przetwarzane przez nas dane osobowe przechowujemy nie dłużej niż jest to niezbędne do realizacji celów jakim zostały zebrane - realizacji przedmiotu skargi, włączając okres przechowywania dokumentacji w celach archiwalnych i obrony przed roszczeniami. Nasz podstawowy okres przechowywania dokumentacji i innych dokumentów dowodowych w ramach Linii Etycznej PwC wynosi 10 lat od zamknięcia dochodzenia.

17. Zautomatyzowane podejmowanie decyzji

Dane osobowe użytkownika nie będą wykorzystywane do zautomatyzowanego podejmowania decyzji, w tym profilowania, które wywołuje skutki prawne dotyczące użytkownika lub podobnie znacząco wpływa na niego.

18. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed.
- You may be able to request deletion or erasure of your personal data in the following cases:
 - ☐ the personal data is no longer necessary in relation to the purposes for which it was collected and processed;
 - ☐ our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds;
 - ☐ your personal data has been unlawfully processed; or
 - ☐ your personal data must be erased to comply with a legal obligation to which we are subject.
- You may be able to restrict personal data processing in the following cases:
 - ☐ for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data;
 - ☐ your personal data have been unlawfully processed and you request restriction of processing instead of deletion;

18. Jakie są moje prawa w związku z moimi danymi osobowymi?

Niezależnie od tego, czy dokonujesz zgłoszenia, czy też jesteś w nim wymieniony, jeżeli przetwarzamy Twoje dane osobowe, masz poniższe prawa, zgodnie z obowiązującymi przepisami o ochronie danych osobowych. Możemy opóźnić lub odrzucić Twoje wnioski, w przypadku, gdy udzielenie dostępu zagrozi poufności lub może negatywnie wpłynąć na prowadzone dochodzenie.

Masz możliwość skorzystania z praw wymienionych poniżej.

- Uzyskanie potwierdzenia, czy przetwarzamy Twoje dane osobowe, dostępu do kopii danych osobowych oraz uzyskanie innych informacji, w tym uzasadnienia, dlaczego je przetwarzamy oraz informacji na temat odbiorców danych osobowych.
- Skorygowanie danych osobowych, jeśli są one nieprawidłowe lub niekompletne.
- Żądanie usunięcia lub skasowania danych osobowych w następujących przypadkach:
 - ☐ dane osobowe nie są już potrzebne w związku z celami, dla których zostały zebrane i były przetwarzane;
 - ☐ podstawą prawną przetwarzania danych jest uzasadniony interes PwC, a żądanie usunięcia jest nadrzędne w stosunku do naszego uzasadnionego interesu;
 - ☐ Twoje dane osobowe są przetwarzane niezgodnie z prawem; lub
 - ☐ Twoje dane osobowe muszą zostać usunięte zgodnie z prawem.
- Możesz mieć możliwość ograniczenia przetwarzania danych osobowych w następujących przypadkach:
 - ☐ przez okres umożliwiający nam weryfikację prawidłowości danych osobowych, w przypadku gdy zakwestionujesz dokładność danych osobowych;
 - ☐ Twoje dane osobowe były przetwarzane niezgodnie z prawem, a Ty żądasz ograniczenia ich przetwarzania zamiast ich usunięcia;

☐ your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or ☐ for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us. • You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us. You may have the right to lodge complaints about personal data handling with your local data protection regulator. For further information on your rights and how to complain to your local data protection regulator, please refer to the Urząd Ochrony Danych Osobowych website (https://uodo.gov.pl/). 19. Which other parties could handle my personal data? a. Other PwC Member Firms We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report. b. Third Party Providers We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems. The third-party providers may use their own third-party subcontractors that have access to personal data (sub-processors). It is our policy to use only third-party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.	☐ Twoje dane osobowe nie są już potrzebne dla spełnienia celów, dla których zostały zebrane i były przetwarzane, ale dane osobowe są wymagane przez Ciebie w celu ustalenia, wykonania lub obrony roszczeń prawnych; lub ☐ przez okres umożliwiający nam sprawdzenie, czy uzasadnione powody, na które się powołujemy, są ważniejsze od Twoich interesów, w przypadku gdy wniosłeś sprzeciw wobec przetwarzania danych. • Masz prawo wniesienia sprzeciwu wobec przetwarzania Twoich danych osobowych, w przypadku gdy podstawą prawną przetwarzania danych jest nasz uzasadniony interes. Masz prawo do składania skarg dotyczących przetwarzania Twoich danych osobowych do lokalnego organu regulacyjnego ds. ochrony danych osobowych. Więcej informacji na temat Twoich praw i sposobu składania skarg do lokalnego organu regulacyjnego ds. ochrony danych osobowych znajduje się na stronie internetowej Urzędu Ochrony Danych Osobowych (https://uodo.gov.pl/). 19. Jakie inne podmioty mogą mieć dostęp do moich danych osobowych? a. Inne firmy należące do sieci PwC Możemy udostępniać dane osobowe innym firmom PwC w sieci, ale tylko wtedy, gdy jest to absolutnie konieczne w związku z badaniem raportu. b. Dostawcy zewnętrzni Możemy powierzyć/udostępnić dane osobowe wykonawcom, podwykonawcom i/lub ich spółkom zależnym i stowarzyszonym. Strony trzecie wspierają sieć PwC poprzez dostarczanie i administrowanie systemami informatycznymi. Dostawcy zewnętrzni mogą korzystać z własnych podwykonawców, którzy mają dostęp do danych osobowych (podwykonawcy). Zgodnie z naszymi zasadami korzystamy współpracujemy wyłącznie z dostawcami, którzy są zobowiązani do zachowania odpowiedniego poziomu bezpieczeństwa i poufności, do przetwarzania danych osobowych wyłącznie zgodnie z instrukcjami PwC oraz do przekazywania tych samych zobowiązań swoim podwykonawcom.

c. Other recipients of personal data

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and
- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

20. Transfers of Personal Data from the European Economic Area

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries outside the European Economic Area (EEA). Recipient countries may not have laws that provide specific protection for personal data.

If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or
- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.

21. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

22. Contact points for questions and exercising legal rights

If you would like to exercise your legal rights or ask a question in relation to this privacy statement, please contact the Polish Data Protection team at

pl_privacy@pwc.com

c. Inni odbiorcy danych osobowych

Możemy również - udostępnić dane osobowe:

- profesjonalnym doradcom, na przykład kancelariom prawnym, w zakresie niezbędnym do ustalenia, wykonania lub obrony naszych praw i uzyskania porady; oraz
- organom ścigania, władzom rządowym i organom regulacyjnym, zgodnie z wymogami obowiązującego prawa i zgodnie z nim.

20. Przekazywanie danych osobowych z Europejskiego Obszaru Gospodarczego

Jeżeli będziemy przetwarzać Twoje dane osobowe, mogą one zostać przesłane poza kraj, w którym się znajdujesz, również w związku z usługami hostingu danych przez naszych podwykonawców. Dotyczy to również krajów spoza Europejskiego Obszaru Gospodarczego (EOG).

Kraje otrzymujące dane mogą nie posiadać przepisów, które zapewniają szczególną ochronę danych osobowych. Wówczas dane osobowe mogą być przekazywane do państwa trzeciego tj. Państwa, które nie należy do Europejskiego Obszaru Gospodarczego (EOG) na podstawie:

- do odbiorcy w miejscu, które zapewnia odpowiedni poziom ochrony Państwa danych osobowych; i/lub
- na mocy umowy spełniającej wymogi UE w zakresie przekazywania danych osobowych przetwarzającym dane lub administratorom danych spoza EOG, jak np. standardowe klauzule umowne zatwierdzone przez Komisję Europejską.

21. Dzieci

Lina Etyczna PwC nie jest przeznaczona i nie powinna być używana przez osoby poniżej 18 roku życia.

22. Dane kontaktowe do zadawania pytań umożliwiających korzystanie z Twoich praw

Jeśli chciałbyś skorzystać z przysługujących Ci praw lub zadać pytanie w związku z niniejszym oświadczeniem o ochronie prywatności, prosimy o kontakt z zespołem ochrony danych osobowych w Polsce za pośrednictwem adresu pl_privacy@pwc.com

Portugal

PwC Ethics Helpline Frequently Asked Questions and Privacy Information	Perguntas Frequentes e Política de Privacidade da Linha de Ética da PwC
Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline. The FAQs and Privacy Information Document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data. This document was last updated in December 2020. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date.	Familiarize-se com as perguntas frequentes antes de fazer voluntariamente uma denúncia para a Linha de Ética da PwC. O documento de perguntas frequentes e informações de privacidade explica que situações podem ser relatadas à Linha de Ética da PwC, como quaisquer dados pessoais submetidos são tratados e protegidos e como pode exercer os seus direitos sobre os seus dados pessoais. Este documento foi atualizado pela última vez em Dezembro de 2020. Sempre que o documento for atualizado, a data da última atualização será também atualizada nesta página. O documento modificado aplica-se a partir da data da última atualização.
FAQs • Key terms used in these FAQs • Who is responsible for the personal data I submit to the PwC Ethics Helpline? • Who can use the PwC Ethics Helpline? • How do I contact the PwC Ethics Helpline? • What kinds of issues can I raise with the PwC Ethics Helpline? • When should I use other reporting channels? • What if the information I provide turns out to be incorrect? • Can I make a report anonymously? • If I submit a report, is my identity protected? • What personal data do you collect and why? • Do not submit sensitive personal data unless it's necessary and relevant • Site usage data that is collected automatically • What personal data do you record if I ask a question about PwC policies or standards? • Must I provide personal data as a statutory or contractual requirement? • What legal justification do you rely on to process personal data? • For how long do you keep my personal data? • What are my rights in connection with my personal data?	Perguntas Frequentes • Termos-chave usados • Quem é o responsável pelos dados pessoais que submeto à Linha de Ética da PwC? • Quem pode usar a Linha de Ética da PwC? • Como posso aceder à Linha de Ética da PwC? • Em que situações devo usar a Linha de Ética da PwC? • Quando devo usar outros canais de reporte? • E se as informações que eu fornecer estiverem incorretas? • Posso fazer uma denúncia anonimamente? • Se eu fizer uma denúncia, a minha identidade está protegida? • Que dados pessoais são recolhidos e para que finalidade? • Não submeta dados pessoais confidenciais a menos que sejam necessários e relevantes • Dados recolhidos automaticamente pelo site • Que dados pessoais são recolhidos se eu contactar a Linha de Ética para obter informações sobre as políticas ou <i>standards</i> da PwC?

- Which other parties could handle my personal data?
- Transfers of Personal Data from the European Economic Area
- Children
- Contact points for questions and exercising legal rights

1. Key terms used in these FAQs

In these FAQs, we refer to information about you or information that identifies you as “**personal data**” or “**personal information**.” We use the term “**processing**” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to the PwC Ethics Helpline?

The data controller of personal data you provide to PwC Ethics Helpline is the PwC firm that is responsible for addressing or investigating the matter you have raised. This is usually the PwC firm where the incident took place or that is directly connected with the matter you have raised. A “data controller” has primary responsibility for ensuring that the handling of your personal data complies with data protection laws.

For a list of active client facing entities within the PwC network and countries and regions in which PwC member firms operate, see the links provided at the beginning of this PDF document.

In this document, “we,” “us” and “PwC” means the PwC firm that is responsible for addressing the matter raised and that is the data controller of your personal information.

3. Who can use the PwC Ethics Helpline?

PwC Ethics Helpline can be used by PwC workers (including PwC partners, directors, managers, employees, independent contractors, and contingent workers) and external stakeholders, such as business partners, clients, suppliers, and anyone who has interacted with PwC. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of the PwC Network as further specified below.

4. How do I contact the PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone and by Web.

PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24 hour access. NAVEX specialists will receive reports

- Existe um requisito legal ou contratual que me obrigue a fornecer dados pessoais?
- Qual é a legitimidade da PwC para processar os meus dados pessoais?
- Por quanto tempo os meus dados pessoais serão conservados?
- Quais são os meus direitos em relação aos meus dados pessoais?
- Que outras entidades poderão processar os meus dados pessoais?
- Transferências de dados pessoais do Espaço Econômico Europeu
- Crianças
- Contato para perguntas e exercício de direitos legais

1. Termos-chave usados

As informações que o identificam como pessoa individual ou que se referem a si são “**dados pessoais**”, ou “**informações pessoais**”. Usamos o termo “**processamento**” para descrever qualquer ação ou operação de tratamento de dados pessoais, incluindo sua recolha, armazenamento, organização, análise, revisão, transferência e destruição.

2. Quem é o Responsável pelo Tratamento dos dados pessoais que submeto à Linha de Ética da PwC?

O Responsável pelo Tratamento dos dados pessoais que submeto à Linha de Ética da PwC é a Firma da PwC responsável por tratar ou investigar o assunto que submeteu. Normalmente é a Firma da rede PwC onde ocorreu o incidente ou que está diretamente relacionada com o assunto reportado.

Um “Responsável pelo Tratamento” tem a responsabilidade de garantir que o tratamento de seus dados pessoais é feito em conformidade com as leis de proteção de dados. Para obter uma lista de todas as Firmas da rede da PwC e os países e regiões em que operam as firmas-membro da PwC, consulte os links fornecidos no início deste documento PDF.

Neste documento, “**nós**” e “**PwC**” significam a Firma PwC que é responsável por analisar a situação reportada e que é o Responsável pelo Tratamento dos seus dados e informações pessoais.



submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with the PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC's Global Code of Conduct; or (3) unethical conduct.

Asking a question about any PwC policy, standard, or PwC's Global Code of Conduct.

In certain countries, PwC may only accept reports relating to certain matters, such as financial, accounting, auditing, and bribery matters. If your concern pertains to a matter that under applicable legislation can't be reported to PwC Ethics Helpline, the report will not be dealt with by PwC Ethics Helpline and you will be advised to report the matter directly to your local manager, partner, ethics team, or HC representative, as appropriate.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don't feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue.

Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

We encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis. If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal

3. Quem pode usar Linha de Ética da PwC?

A Linha de Ética da PwC pode ser usada por funcionários da PwC (incluindo parceiros, diretores, gerentes, funcionários, prestadores de serviços e trabalhadores temporários da PwC) e qualquer parte interessada, como parceiros de negócios, clientes, fornecedores e qualquer pessoa que tenha interagido com a PwC. Essas pessoas podem voluntariamente entrar em contacto, através da Linha de Ética da PwC, para fazer perguntas ou relatar uma preocupação relacionada com o cumprimento de qualquer norma ou política de *compliance* aplicável à atividade da Rede PwC, conforme especificado abaixo.

4. Como posso aceder à Linha de Ética da PwC?

Há duas maneiras de aceder à Linha de Ética da PwC: por telefone e online (através do website).

A PwC contratou um fornecedor independente, NAVEX, para administrar a Linha de Ética. A ferramenta está disponível 24 horas por dia.

Os especialistas da NAVEX recebem as denúncias reportadas através do site ou por telefone e encaminham para os representantes apropriados da PwC para análise e revisão.

5. Em que situações devo usar a Linha de Ética da PwC?

A Linha de Ética da PwC serve para:

Relatar qualquer conduta que acredite ser considerada grave:

(1) violação de lei ou regulamento; (2) violação de uma política, norma ou Código de Conduta Global da PwC; ou (3) conduta antiética.

Fazer perguntas sobre qualquer política, padrão ou Código de Conduta Global da PwC.

Em Portugal, a PwC só pode aceitar denúncias relacionadas com determinados assuntos. Se a sua preocupação se refere a um assunto que, de acordo com a legislação aplicável, não pode ser reportado à Linha de Ética da PwC, será aconselhado a reportar o assunto diretamente ao responsável (Equipa de Ethics and Business Conduct, Recursos Humanos, ou Compliance Officer) conforme apropriado.

6. Quando devo usar outros canais de reporte?

Antes de reportar uma situação pela Linha de Ética,

the identities of people involved. This could happen, for example, if the case is particularly unique. Note that, for the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

Your identity will be treated with the highest levels of confidentiality and will only be shared with people who need access to this to investigate the report or who are part of legal proceedings.

We will not disclose your identity to the alleged wrongdoer. Please note that the exceptional situation where we may be required to do this is if you acted maliciously or deliberately abused the process, the accused raises a claim, and we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data unless it's necessary and relevant

We do not require submission of sensitive personal data through the PwC Ethics Helpline. Examples of this are

considere se pode efetivamente reportar o assunto diretamente a alguém na PwC por meio dos canais existentes. Se não se sentir confortável para fazer isso ou não souber com quem entrar em contato, use a Linha de Ética da PwC.

7. E se as informações que eu fornecer estiverem incorretas?

É importante ter em atenção que as informações que submeter podem resultar em decisões que afetam outras pessoas. Portanto, apenas deve enviar informações que acredita serem verdadeiras. Em nenhuma circunstância haverá qualquer represália contra qualquer pessoa que reporte uma preocupação ou suspeita à Linha de Ética da PwC de boa fé, mesmo que as informações posteriormente se revelem falsas ou incorrectas.

Agir maliciosamente ou usar a Linha de Ética da PwC para prejudicar outra pessoa nunca será tolerado e pode resultar na aplicação de sanções disciplinares, incluindo a cessação do contrato de trabalho.

8. Posso fazer uma denúncia anonimamente?

Encorajamos a identificação dos denunciantes, na medida em que facilitará a investigação da denúncia e proteger o denunciante a longo prazo. A identidade e as informações fornecidas pelo denunciante serão tratadas com absoluta confidencialidade e divulgadas estritamente com base na necessidade de conhecimento. Se fizer uma denúncia anónima poderá não ser possível garantir o anonimato durante toda a investigação, pois a natureza do assunto pode, por si e alheio à vontade da PwC, posteriormente revelar naturalmente a identidade das pessoas envolvidas. Isso pode acontecer, por exemplo, se o caso for particularmente único.

Note que, para a maioria das denúncias enviadas anonimamente, não podemos decifrar a identidade do denunciante. Por fim, pedimos que nos sejam forneça todos os detalhes que julgar necessários para que possamos investigar o assunto relatado.

9. Se eu fizer uma denúncia, a minha identidade está protegida?

A sua identidade será tratada com confidencialidade e apenas será partilhada com pessoas que necessitem de acesso a esta informação para investigar a situação ou no âmbito de eventuais processos judiciais. Não divulgaremos sua identidade ao alegado infrator, com exceção da situação em que se conclua que a sua

race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will promptly delete any sensitive personal data that is not necessary to investigate a concern.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact the PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to the PwC Ethics Helpline is not mandatory.

15. What legal justification do you rely on to process personal data?

The data protection laws of some jurisdictions require that we set out in this document our justification, based on law, for collecting and processing your personal data.

We rely on our legitimate interests to process your personal data in connection with the PwC Ethics Helpline. Please note that where we rely on our legitimate interests to process your personal data, we

denúncia foi de má-fé ou em que os meios de reporte tenham sido abusivamente utilizados.

10. Que categorias de dados pessoais são recolhidos e para que finalidade?

Recolhemos os seguintes dados pessoais para documentar a sua denúncia:

nome e relacionamento com a PwC;
detalhes de identificação, função, detalhes de contato, comportamento e outros dados pessoais da (s) pessoa (s) envolvida (s) na situação relatada;
e detalhes de identificação, função, detalhes de contato e outros dados pessoais de indivíduos que têm conhecimento da situação relatada.

No decurso da análise e investigação podem ainda ser recolhidos outros dados pessoais fornecidos por outros interlocutores, investigadores, participantes do caso e outras pessoas autorizadas envolvidas nas investigações. Usamos os dados pessoais somente quando necessário para conduzir e concluir a investigação da situação relatada. Também podemos usar os dados pessoais, se necessário, como parte de processos legais relacionados e para cumprir obrigações legais (sempre que as situações reportadas sejam de comunicação obrigatória a autoridades externas com competência inspectiva).

11. Não envie dados pessoais de categorias especiais ou sensíveis, a menos que seja necessário e relevante.

A Linha de Ética da PwC não recolhe categorias especiais de dados. Exemplos dessas categorias especiais são raça ou origem étnica, religião ou outras crenças, opiniões políticas, antecedentes criminais, saúde física ou mental, filiação sindical, dados genéticos ou biométricos (quando usados para identificar alguém de forma única) e vida ou orientação sexual. No entanto, esses dados podem ser transmitidos no contexto dos factos reportados através da Linha de Ética da PwC. Esses dados pessoais serão utilizados apenas para a finalidade da análise de uma denúncia e quaisquer dados pessoais sensíveis que não sejam necessários para essa finalidade serão eliminados.

12. Dados recolhidos automaticamente pelo site

O website PwC Ethics Helpline, fornecido pela NAVEX, recolhe automaticamente certos dados das visitas ao site. Isso inclui o endereço do protocolo da Internet, o tipo de navegador, o idioma do navegador e a data e hora de acesso. Esses dados são usados para melhorar a

have evaluated that your interests and fundamental rights do not override our legitimate interests.

In connection with PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. To the extent we need to do this, the legal basis for such processing is that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or that the processing is necessary for the establishment, exercise or defence of legal claims.

16. For how long do you keep my personal data?

We only keep personal data (i) for the period of time needed to investigate your report or (ii) as otherwise necessary in connection with disciplinary proceedings, legal proceedings (including appeals), or other investigation or inquiry.

If we determine that a report is unsubstantiated, we will securely delete the personal data associated with the unsubstantiated report as soon as practicable following this determination and in accordance with applicable law.

17. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.

operação da Linha de Ética da PwC e não identificam pessoalmente o utilizador. Para obter mais informações, consulte a declaração de privacidade da NAVEX na parte inferior da página inicial da Linha de Ética da PwC.

13. Que dados pessoais são recolhidos se eu contactar a Linha de Ética para obter informações sobre as políticas ou *standards* da PwC?

Se entrar em contacto com a Linha de Ética da PwC para fazer perguntas sobre qualquer política, *Standard* ou sobre o Código de Conduta Global da PwC, serão recolhidos dados pessoais (normalmente nome, cargo e endereço de e-mail) conforme necessário para o podermos contactar e responder às questões colocadas. Não serão mantidos registos das questões levantadas a pessoas específicas, exceto se o assunto for uma suspeita de violação relacionada com a atividade da Network PwC, que será tratada conforme descrito nas outras seções deste documento.

14. Existe um requisito legal ou contratual que me obrigue a fornecer dados pessoais?

O fornecimento de dados pessoais à Linha de Ética da PwC é voluntário e não há nenhuma exigência legal ou contratual que imponha essa obrigação. Tal como não é obrigatório entrar em contato ou comunicar através da Linha de Ética da PwC.

15. Qual é a legitimidade da PwC para processar os meus dados pessoais?

São vários os fundamentos de legitimidade para o processamento de dados pessoais previstos na legislação aplicável à protecção de dados pessoais. A PwC avaliou os seus interesses e direitos fundamentais e os interesses legítimos por si prosseguidos e fundamenta o processamento dos dados pessoais inerente à Linha de Ética, em interesses legítimos prosseguidos pela PwC, na medida em que os seus interesses e direitos fundamentais não exigem uma protecção especial que deva prevalecer sobre os interesses legítimos da atividade da PwC.

Esses interesses legítimos são:

- permitir que as pessoas façam perguntas e relatem suspeitas de violações graves de forma confidencial;
- identificar, prevenir e agir sobre situações de incumprimento ou violação de requisitos legais e

- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed. - You may be able to request deletion or erasure of your personal data in the following cases: ☐ the personal data is no longer necessary in relation to the purposes for which it was collected and processed; ☐ our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds; ☐ your personal data has been unlawfully processed; or ☐ your personal data must be erased to comply with a legal obligation to which we are subject. - You may be able to restrict personal data processing in the following cases: ☐ for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data; ☐ your personal data have been unlawfully processed and you request restriction of processing instead of deletion; ☐ your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or ☐ for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit	regulatórios, do Código de Conduta e dos nossos padrões profissionais. A finalidade da Linha de Ética da PwC não é o processamento de dados pessoais confidenciais ou sensíveis. Na medida em que tal processamento é necessário, a base legal para tal processamento é que ele é necessário para os fins de cumprimento das obrigações e do exercício de direitos específicos da PwC nos domínios da legislação laboral e de proteção social, ou em que o processamento é necessário para o estabelecimento, exercício ou defesa de direitos no foro judicial. 16. Por quanto tempo os meus dados pessoais serão conservados? Os dados pessoais serão conservados (i) pelo período de tempo necessário para investigar a situação objecto de denúncia ou (ii) conforme necessário em conexão com procedimentos disciplinares, procedimentos legais (incluindo recursos) ou outra investigação ou inquérito. Se determinarmos que uma denúncia não tem fundamento, os dados pessoais associados serão eliminados com segurança, assim que possível após esta determinação e de acordo com a lei aplicável. 17. Quais são os meus direitos em relação aos meus dados pessoais? Independentemente de ser Denunciante, Denunciado ou Participante, nos termos da legislação de proteção de dados, os seus direitos são os abaixo referidos. Não obstante, o exercício dos seus direitos sobre os seus dados pessoais poderá ser condicionado consoante seja Denunciante, Denunciado ou Participante, caso assim seja determinado por lei especial aplicável à situação objecto de investigação. A PwC poderá atrasar ou recusar solicitações se entender que a concessão de acesso prejudicará a confidencialidade ou prejudicará nossa capacidade de investigar uma situação relatada. Tem direito a: ☐ obter confirmação sobre se processamos os seus dados pessoais, obter uma cópia dos seus dados pessoais e outras informações, incluindo o motivo pelo qual os processamos e os destinatários dos dados pessoais.

of a legitimate interest identified by us. - You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us. You may have the right to lodge complaints about personal data handling with your local data protection regulator. 18. Which other parties could handle my personal data? a. Other PwC Member Firms We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report. b. Third Party Providers We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems. The third party providers may use their own third party subcontractors that have access to personal data (sub-processors). It is our policy to use only third party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors. c. Other recipients of personal data We may also disclose personal data to: - professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and - law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws. 19. Transfers of Personal Data from the European Economic Area	☐ solicitar a retificação de dados pessoais se estiverem incorretos e/ou incompletos. ☐ solicitar a eliminação ou o apagamento de seus dados pessoais nos seguintes casos: quando o processamento não é necessário em relação aos fins para os quais foram recolhidos e processados; quando os seus direitos fundamentais devam prevalecer sobre os interesses legítimos prosseguidos pela PwC; se os seus dados pessoais forem processados ilegalmente; ou para cumprir uma obrigação legal a que a PwC esteja vinculado. - Poderá ainda limitar o processamento de dados pessoais nos seguintes casos: ☐ pelo período necessário a verificar a exatidão dos seus dados pessoais quando esta tenha sido por si contestada; ☐ em alternativa à eliminação, caso os seus dados pessoais tenham sido ilegítimamente processados; ☐ quando os seus dados pessoais já não são necessários para as finalidades para as quais foram recolhidos e processados, mas são necessários para estabelecer, exercer ou defender direitos em ações judiciais; ☐ pelo período necessário a verificar se os motivos legítimos invocados pela PwC prevalecem sobre os seus interesses, quando estes tenham sido contestados como necessários para a prossecução de um interesse legítimo para o processamento. - Pode contestar o processamento de seus dados pessoais com base na prossecução de um interesse legítimo da PwC.

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries outside the European Economic Area (EEA). Recipient countries may not have laws that provide specific protection for personal data.

If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or
- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.

Our approach if the United Kingdom exits the European Union or European Economic Area: we already apply, and will continue to apply, the controls described above if personal data collected within the United Kingdom is transferred outside the United Kingdom.

20. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

21. Contact points for questions and exercising legal rights

You can:

- submit a [request](#) if you wish to exercise a legal right in relation to your personal data; and/or
- submit an [enquiry](#) if you have a question about PwC's handling of your personal data.

- Tem o direito de apresentar reclamações sobre o manuseio de dados pessoais junto da Comissão Nacional de Protecção de Dados.

18. Que outras entidades poderão processar os meus dados pessoais?

a. Outras firmas membro da PwC

Podemos partilhar dados pessoais com outras firmas da rede PwC, mas apenas se for estritamente necessário no contexto da investigação de uma denúncia.

b. Fornecedores

Podemos divulgar dados pessoais a terceiros contratados (Subcontratantes), subcontratados e/ou suas subsidiárias na medida em que prestam serviços de administração de sistemas de TI. Por sua vez os fornecedores da PwC podem recorrer a subcontratados que têm acesso aos dados pessoais (Subcontratantes ulteriores). A PwC apenas recorre a fornecedores que demonstrem cumprir e se obrigam ao cumprimento de elevados níveis de segurança e confidencialidade para processar dados pessoais de acordo com instruções da PwC, vinculando os subcontratantes ulteriores ao cumprimento das mesmas obrigações.

c. Outros destinatários de dados pessoais

Também podemos divulgar dados pessoais a:

- consultores e advogados, conforme necessário para estabelecer, exercer ou defender os nossos direitos legais e para obter aconselhamento;
- autoridades judiciais, governamentais e reguladores, conforme exigido e de acordo com as leis aplicáveis.

19. Transferências de dados pessoais para fora do Espaço Económico Europeu

Os seus dados pessoais podem ser transmitidos para fora do país onde está localizado, incluindo para armazenamento. Isso inclui países fora do Espaço Económico Europeu (EEE). Os países destinatários podem não ter leis que forneçam proteção específica para dados pessoais.

Os dados pessoais recolhidos dentro do EEE apenas serão transferidos para um destinatário em um País que

	forneça um nível adequado de proteção para seus dados pessoais; e / ou ao abrigo de um acordo que satisfaça os requisitos da UE para a transferência de dados pessoais para subcontratantes ou responsáveis pelo tratamento de dados fora do EEE, como as cláusulas contratuais padrão aprovadas pela Comissão Europeia. 20. Crianças A Linha de Ética da PwC não é dirigida a, e não deve ser usada por qualquer pessoa com idade inferior a 18 anos. 21. Contatos para questões e exercício de direitos legais relativamente aos seus dados pessoais. Para exercer os seus direitos em relação aos seus dados pessoais ou colocar alguma questão sobre o tratamento de seus dados pessoais pela PwC por favor envie um e-mail para pt_pwceh_data_protection@pwc.com



Qatar

PwC Ethics Helpline - Frequently Asked Questions and Privacy Information

Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline.

The FAQs and Privacy Information Document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data.

This document was last updated in April 2021. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date.

Key terms used in these FAQs

Who is responsible for the personal data I submit to PwC Ethics Helpline?

Who can use PwC Ethics Helpline?

How do I contact PwC Ethics Helpline?

What kinds of issues can I raise with PwC Ethics Helpline?

When should I use other reporting channels?

What if the information I provide turns out to be incorrect?

Can I make a report anonymously?

If I submit a report, is my identity protected?

What personal data do you collect and why?

Do not submit sensitive personal data unless it's necessary and relevant

Site usage data that is collected automatically

What personal data do you record if I ask a question about PwC policies or standards?

Must I provide personal data as a statutory or contractual requirement?

What legal justification do you rely on to process personal data?

For how long do you keep my personal data?

What are my rights in connection with my personal data?

Which other parties could handle my personal data?

Transfers of Personal Data from the European Economic Area

Children

Contact points for questions and exercising legal rights

1. Key terms used in these FAQs

In these FAQs, we refer to information about you or information that identifies you as “**personal data**” or “**personal information**.” We use the term “**processing**” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to PwC Ethics Helpline?

The data controller of personal data you provide to PwC Ethics Helpline is the PwC firm that is responsible for addressing or investigating the matter you have raised. This is usually the PwC firm where the incident took place or that is directly connected with the matter you have raised. A “data controller” has primary responsibility for ensuring that the handling of your personal data complies with data protection laws.

For a list of active client facing entities within the PwC network and countries and regions in which PwC member firms operate, see the links provided at the beginning of this PDF document.



In this document, “we,” “us” and “PwC” means the PwC firm that is responsible for addressing the matter raised and that is the data controller of your personal information.

3. Who can use PwC Ethics Helpline?

PwC Ethics Helpline can be used by PwC workers (including PwC partners, directors, managers, employees, independent contractors, and contingent workers) and external stakeholders, such as business partners, clients, suppliers, and anyone who has interacted with PwC. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of the PwC Network as further specified below.

4. How do I contact PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone and by Web.

For details see: <https://www.pwc.com/ethicshelpline>

PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24-hour access. NAVEX specialists will receive reports submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC’s Global Code of Conduct; or (3) unethical conduct.	Asking a question about any PwC policy, standard, or PwC’s Global Code of Conduct.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don’t feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue.

Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

Yes you can. However, we would encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique.

For the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter. However, if total anonymity is requested, it is important to note that successful investigation and resolution of the matter may depend on the amount of information shared and ongoing interaction. There are limits on the firm's ability to investigate and resolve issues in circumstances in which the caller chooses to remain anonymous.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

If you decide to submit your report anonymously, please see point 8 above.

If you decide to submit your name when making a report, your identity will be treated with the highest levels of confidentiality and will only be shared with people on a strictly need-to-know basis either to investigate the report or if required by law. However, we cannot guarantee that the wrongdoer will not become aware of your identity as part of the investigation process, as the nature of the issue may, without direct disclosure by us, subsequently naturally reveal the identities of people involved. This could happen, for example but not limited to, if the case is particularly unique, and/or where we may be required to disclose your identity if you acted maliciously or deliberately abused the process, the accused raises a claim, or we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data unless it's necessary and relevant

We do not require submission of sensitive personal data through PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will delete any sensitive personal data that is not necessary to investigate a concern.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and



time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

15. What legal justification do you rely on to process personal data?

The data protection laws of some jurisdictions require that we set out in this document our justification, based on law, for collecting and processing your personal data.

We rely on our legitimate interests to process your personal data in connection with PwC Ethics Helpline. Please note that where we rely on our legitimate interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests.

In connection with PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. To the extent we need to do this, the legal basis for such processing is that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or that the processing is necessary for the establishment, exercise or defence of legal claims.

16. For how long do you keep my personal data?

We retain the personal data processed by us for as long as is considered necessary for the purpose for which it was collected. This will vary according to the law and regulation applicable to the territory in which the data controller is based. In the absence of specific legal or regulatory requirements, our baseline retention period for records and other documentary evidence created in the PwC Ethics Helpline is 10 years from the closure of an investigation.

17. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed.
- You may be able to request deletion or erasure of your personal data in the following cases:
 - ☐ the personal data is no longer necessary in relation to the purposes for which it was collected and processed;
 - ☐ our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds;
 - ☐ your personal data has been unlawfully processed; or
 - ☐ your personal data must be erased to comply with a legal obligation to which we are subject.
- You may be able to restrict personal data processing in the following cases:
 - ☐ for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data;
 - ☐ your personal data have been unlawfully processed and you request restriction of processing instead of deletion;
 - ☐ your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or
 - ☐ for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us.
- You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us.

You may have the right to lodge complaints about personal data handling with your local data protection regulator.

18. Which other parties could handle my personal data?

a. Other PwC Member Firms

We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report.

b. Third Party Providers

We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems.

The third-party providers may use their own third-party subcontractors that have access to personal data (sub-processors).

It is our policy to use only third-party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.

c. Other recipients of personal data

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and
- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

19. Transfers of Personal Data

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries who may not have laws that provide specific protection for personal data. We will carry out such transfers only where we have a lawful basis to do so, including to a recipient (i) who is in a country which provides an adequate level of protection for personal data; or (ii) under an agreement which covers the applicable requirements for the transfer of personal data.

If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or
- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.

20. Data residency

PwC Ethics helpline is a cloud-based tool which is running and hosted outside the Middle East. Therefore, do not share confidential data owned or related to government entities or private sector regulated entities in the Middle East.

21. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

22. Contact points for questions and exercising legal rights

If you would like to exercise your legal rights or ask a question in relation to this privacy statement, please contact the ME Data Protection team at: mer_me_data_protection_management@pwc.com

Alternatively, you can:

- [submit a request](#) if you wish to exercise a legal right in relation to your personal data; and/or
- submit an [enquiry](#) if you have a question about PwC's handling of your personal data.

Republic of Congo

PwC Ethics Helpline - Frequently Asked Questions and Privacy Information

Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline.

The FAQs and Privacy Information Document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data.

This document was last updated in December 2020. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date.

FAQs

- Key terms used in these FAQs
- Who is responsible for the personal data I submit to the PwC Ethics Helpline?
- Who can use the PwC Ethics Helpline?
- How do I contact the PwC Ethics Helpline?
- What kinds of issues can I raise with the PwC Ethics Helpline?
- When should I use other reporting channels?
- What if the information I provide turns out to be incorrect?
- Can I make a report anonymously?
- If I submit a report, is my identity protected?
- What personal data do you collect and why?
- Do not submit sensitive personal data unless it's necessary and relevant
- Site usage data that is collected automatically
- What personal data do you record if I ask a question about PwC policies or standards?
- Must I provide personal data as a statutory or contractual requirement?
- What legal justification do you rely on to process personal data?
- For how long do you keep my personal data?
- What are my rights in connection with my personal data?

PwC Ethics Helpline – Foire aux Questions et informations de confidentialité

Veuillez-vous familiariser avec la FAQ avant de signaler volontairement à PwC Ethics Helpline.

La FAQ et le document d'informations sur la confidentialité expliquent quels éléments peuvent être signalés à PwC Ethics Helpline, comment les données personnelles soumises à la Helpline sont traitées et protégées, et les droits que vous pouvez exercer pour maîtriser vos données personnelles.

La dernière mise à jour de ce document date décembre 2020. Nous pourrions peut-être mettre à jour ce document à l'avenir. Si nous le faisons, nous changerons la dernière date mise à jour sur cette page. Le document modifié s'applique à partir de la dernière date de mise à jour.

FAQ

- Termes clés utilisés dans la FAQ
- Qui est responsable des données personnelles que je soumetts à PwC Ethics Helpline?
- Qui peut utiliser PwC Ethics Helpline?
- Comment contacter le service d'assistance en matière d'éthique de PwC?
- Quels types de problèmes puis-je soulever avec PwC Ethics Helpline?
- Quand dois-je utiliser d'autres canaux de rapport?
- Que faire si les informations que je fournis s'avèrent incorrectes?
- Puis-je effectuer un signalement de manière anonyme?
- Dans le cas d'un signalement, mon identité est-elle protégée?
- Quelles données personnelles collectez-vous et pourquoi?
- Ne soumettez pas de données personnelles sensibles à moins que cela ne soit nécessaire et pertinent
- Données d'utilisation du site collectées automatiquement
- Quelles données personnelles enregistrez-vous si je pose une question sur les politiques ou les normes de PwC?
- Dois-je fournir des données personnelles en tant qu'obligation légale ou contractuelle?

- Which other parties could handle my personal data?
- Transfers of Personal Data from the European Economic Area
- Children
- Contact points for questions and exercising legal rights

1. Key terms used in these FAQs

In these FAQs, we refer to information about you or information that identifies you as “**personal data**” or “**personal information**.” We use the term “**processing**” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to the PwC Ethics Helpline?

The data controller of personal data you provide to PwC Ethics Helpline is the PwC firm that is responsible for addressing or investigating the matter you have raised. This is usually the PwC firm where the incident took place or that is directly connected with the matter you have raised. A “data controller” has primary responsibility for ensuring that the handling of your personal data complies with data protection laws.

For a list of active client facing entities within the PwC network and countries and regions in which PwC member firms operate, see the links provided at the beginning of this PDF document.

In this document, “we,” “us” and “PwC” means the PwC firm that is responsible for addressing the matter raised and that is the data controller of your personal information.

3. Who can use the PwC Ethics Helpline?

PwC Ethics Helpline can be used by PwC workers (including PwC partners, directors, managers, employees, independent contractors, and contingent workers) and external stakeholders, such as business partners, clients, suppliers, and anyone who has interacted with PwC. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of the PwC Network as further specified below.

4. How do I contact the PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone and by Web.

- Sur quelle base juridique vous appuyez-vous pour traiter les données personnelles?
- Pendant combien de temps conservez-vous mes données personnelles?
- Quels sont mes droits en relation avec mes données personnelles?
- Quelles autres parties pourraient gérer mes données personnelles?
- Transferts de données personnelles depuis l'Espace économique européen
- Les enfants
- Points de contact pour les questions et l'exercice des droits légaux

1. Termes clés utilisés dans ces FAQ

Dans ces FAQ, nous faisons référence à des informations vous concernant ou à des informations qui vous identifient en tant que «données personnelles» ou «informations personnelles». Nous utilisons le terme «traitement» pour décrire collectivement toute action ou opération impliquant des données personnelles, y compris leur collecte, stockage, organisation, analyse, examen, transfert et destruction.

2. Qui est responsable des données personnelles que je sou mets à PwC Ethics Helpline?

Le responsable du traitement des données personnelles que vous fournissez à PwC Ethics Helpline est la société PwC chargée de traiter ou d'enquêter sur la question que vous avez soulevée. Il s'agit généralement du cabinet PwC où l'incident a eu lieu ou qui est directement lié à la question que vous avez soulevée. Un «contrôleur de données» a la responsabilité principale de s'assurer que le traitement de vos données personnelles est conforme aux lois sur la protection des données.

Pour une liste des entités actives face aux clients au sein du réseau PwC et des pays et régions dans lesquels les sociétés membres de PwC opèrent, consultez les liens fournis au début de ce document PDF.

Dans ce document, les termes «nous» et «PwC» désignent la société PwC qui est responsable de traiter la question soulevée et du traitement de vos informations personnelles.

3. Qui peut utiliser PwC Ethics Helpline?

PwC Ethics Helpline peut être utilisé par les employés de PwC (y compris les associés de PwC, les directeurs, les managers, les employés, les prestataires indépendants et les collaborateurs intérimaires) et les parties prenantes externes, telles que les partenaires commerciaux, les clients, les fournisseurs et toute personne ayant interagi avec PwC. Ces personnes



PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24-hour access. NAVEX specialists will receive reports submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with the PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC's Global Code of Conduct; or (3) unethical conduct.

Asking a question about any PwC policy, standard, or PwC's Global Code of Conduct.

In certain countries, PwC may only accept reports relating to certain matters, such as financial, accounting, auditing, and bribery matters. If your concern pertains to a matter that under applicable legislation can't be reported to PwC Ethics Helpline, the report will not be dealt with by PwC Ethics Helpline and you will be advised to report the matter directly to your local manager, partner, ethics team, or HC representative, as appropriate.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don't feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue. Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

We encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

peuvent contacter volontairement PwC Ethics Helpline pour poser une question ou signaler un problème de conformité concernant les activités du réseau PwC, comme indiqué ci-dessous.

4. Comment puis-je contacter le service d'assistance en matière d'éthique de PwC?

Il existe deux façons de contacter le service d'assistance en matière d'éthique de PwC: par téléphone et par Web.

PwC a passé un contrat avec un tiers indépendant, NAVEX, pour administrer la ligne d'assistance. L'outil offre un accès 24h / 24. Les spécialistes de NAVEX recevront les rapports soumis via le site Web ou par téléphone et achemineront les rapports aux représentants appropriés de PwC pour examen.

5. Quels types de problèmes puis-je soulever avec PwC Ethics Helpline?

PwC Ethics Helpline sert à:

Signaler toute conduite/comportement qui, selon vous, constitue une infraction grave: (1) violation de la loi ou de la réglementation; (2) violation d'une politique, d'une norme ou du code de conduite global de PwC; ou (3) une conduite contraire à l'éthique.

Poser une question sur toute politique, norme ou code de conduite de PwC.

Dans certains pays, PwC peut uniquement accepter des rapports concernant certaines questions, telles que les questions financières, comptables, d'audit et de corruption. Si votre préoccupation concerne une question qui, en vertu de la législation applicable, ne peut pas être signalée au service d'assistance en matière d'éthique de PwC, le rapport ne sera pas traité par le service d'assistance de PwC Ethics Helpline et il vous sera conseillé de signaler le problème directement à votre manager local, associé, votre équipe Ethics ou le responsable HC, suivant le cas.

6. Quand dois-je utiliser d'autres canaux de notification?

Demandez-vous si vous pouvez soulever efficacement la question avec quelqu'un directement chez PwC via les canaux existants. Si vous ne vous sentez pas à l'aise ou si vous ne savez pas à qui vous adresser, utilisez la PwC Ethics Helpline.

7. Que faire si les informations que je fournis s'avèrent incorrectes?

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique. Note that, for the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter. Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

Your identity will be treated with the highest levels of confidentiality and will only be shared with people who need access to this to investigate the report or who are part of legal proceedings.

We will not disclose your identity to the alleged wrongdoer. Please note that the exceptional situation where we may be required to do this is if you acted maliciously or deliberately abused the process, the accused raises a claim, and we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary, as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data unless it's necessary and relevant

Sachez que les informations que vous soumettez peuvent entraîner des décisions qui affectent d'autres personnes. Par conséquent, vous devez soumettre des informations que vous pensez être vraies. En aucun cas, il n'y aura de représailles contre quiconque se présente de bonne foi à PwC Ethics Helpline même si des informations s'avèrent fausses par la suite.

Agir avec malveillance ou abuser de la ligne d'assistance éthique PwC Ethics Helpline ne sera jamais toléré et pourrait entraîner des mesures disciplinaires pouvant aller jusqu'au licenciement dans les cas appropriés.

8. Puis-je faire un rapport de manière anonyme?

Nous vous encourageons à vous identifier lorsque vous faites un rapport, car cela nous aidera à enquêter sur les faits et à vous protéger à long terme. Votre identité et les informations que vous fournissez seront traitées avec les plus hauts niveaux de confidentialité et ne seront divulguées qu'en fonction des besoins.

Si vous faites un rapport de manière anonyme, nous l'examinerons. Nous ne pouvons garantir un anonymat permanent car la nature du problème peut, sans faute de notre part, révéler naturellement par la suite l'identité des personnes impliquées. Cela pourrait se produire, par exemple, si le cas est particulièrement unique. Notez que, pour la majorité des reportages qui ont été soumis de manière anonyme, nous ne sommes pas en mesure de déchiffrer l'identité du rapporteur.

En fin de compte, nous vous demandons de nous fournir autant de détails que vous jugez nécessaires pour nous permettre d'enquêter sur les faits signalés.

9. Dans le cas d'un signalement, mon identité est-elle protégée?

Votre identité sera traitée avec le plus haut niveau de confidentialité et ne sera partagée qu'avec les personnes qui ont besoin d'y accéder pour enquêter sur le signalement ou qui font partie d'une procédure judiciaire.

Nous ne divulguons pas votre identité à l'auteur présumé. Veuillez noter que nous pouvons exceptionnellement être tenus de divulguer votre identité seulement si vous avez agi de manière malveillante, ou avez abusé délibérément du processus, l'auteur présumé pourra alors soulever une réclamation et nous devrons alors lui divulguer votre identité par la loi.

We do not require submission of sensitive personal data through PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will promptly delete any sensitive personal data that is not necessary to investigate a concern.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third-party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

15. What legal justification do you rely on to process personal data?

The data protection laws of some jurisdictions require that we set out in this document our justification, based on law, for collecting and processing your personal data. We rely on our legitimate interests to process your personal data in connection with PwC Ethics Helpline. Please note that where we rely on our legitimate

10. Quelles données personnelles collectez-vous et pourquoi?

Nous collectons les données personnelles que vous fournissez lors de la déclaration.

Cela peut être:

- Votre nom et votre relation avec PwC;
- Détails d'identification, fonction, coordonnées, comportement et autres données personnelles de la ou des personnes impliquées; et
- Détails d'identification, fonction, coordonnées et autres données personnelles des personnes qui ont connaissance des faits signalés.

Nous pouvons également collecter indirectement des données personnelles vous concernant. Ces informations peuvent être fournies par d'autres déclarants, superviseurs, personnes impliquées et autres personnes autorisées participant aux enquêtes.

Nous n'utilisons les données personnelles que dans la mesure nécessaire pour mener et conclure l'enquête sur les faits signalés. Nous pouvons également utiliser les données personnelles si nécessaire dans le cadre de procédures judiciaires connexes et pour respecter nos obligations légales (nous pouvons être tenus par la loi de signaler certaines questions aux autorités externes appropriées).

11. Ne soumettez pas de données personnelles sensibles à moins que cela ne soit nécessaire et pertinent

Nous n'exigeons pas la soumission de données personnelles sensibles via la PwC Ethics Helpline telles que les origines ethnique ou raciale, les convictions religieuses ou autres, les opinions politiques, le casier judiciaire, la santé physique ou mentale, l'appartenance à un syndicat, les données génétiques ou biométriques (lorsqu'elles sont utilisées pour identifier quelqu'un de manière unique) et l'orientation sexuelle ou le mode de vie. Cependant, nous pouvons recevoir des données personnelles sensibles parce que vous les fournissez dans le cadre d'un rapport. Nous n'utilisons les données personnelles que si nécessaire pour enquêter sur un rapport et nous supprimerons rapidement toutes les données personnelles sensibles qui ne sont pas nécessaires pour enquêter sur des faits.

12. Données d'utilisation du site collectées automatiquement

PwC Ethics Helpline, fourni par notre fournisseur tiers, NAVEX, collecte automatiquement certaines données sur les visites sur le site Web. Cela comprend l'adresse numérique de l'ordinateur (adresse IP), le type de

interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests. In connection with PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. To the extent we need to do this, the legal basis for such processing is that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or that the processing is necessary for the establishment, exercise or defence of legal claims.

16. For how long do you keep my personal data?

We only keep personal data (i) for the period of time needed to investigate your report or (ii) as otherwise necessary in connection with disciplinary proceedings, legal proceedings (including appeals), or other investigation or inquiry.

If we determine that a report is unsubstantiated, we will securely delete the personal data associated with the unsubstantiated report as soon as practicable following this determination and in accordance with applicable law.

17. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed.

navigateur, la langue du navigateur et la date et l'heure de votre demande. Ces données sont utilisées pour améliorer le fonctionnement de PwC Ethics Helpline et ne sont pas liées à vous personnellement. Pour plus d'informations, consultez la déclaration de confidentialité de NAVEX en bas de la page d'accueil de PwC Ethics Helpline.

13. Quelles données personnelles enregistrez-vous si je pose une question sur les politiques ou les normes de PwC?

Vous pouvez contacter PwC Ethics Helpline pour poser une question sur toute politique, norme ou code de conduite de PwC.

Nous utilisons les données personnelles (généralement le nom, la fonction et l'adresse e-mail) si nécessaire pour correspondre avec vous afin que nous puissions répondre à votre question. Nous ne conservons pas de dossiers qui attribuent des questions posées à des individus particuliers. L'exception à cette règle est, si la question concerne une violation présumée liée aux activités du réseau PwC, qui sera traitée comme décrit dans les autres sections de ce document.

14. Dois-je fournir des données personnelles en tant qu'obligation légale ou contractuelle?

La fourniture de données personnelles à PwC Ethics Helpline est volontaire et il n'y a aucune obligation légale ou contractuelle de fournir des données personnelles.

Il n'est pas obligatoire de contacter ou de signaler à PwC Ethics Helpline.

15. Sur quelle base juridique vous appuyez-vous pour traiter les données personnelles ?

Les lois sur la protection des données de certaines juridictions exigent que nous exposions dans ce document notre base juridique pour la collecte et le traitement de vos données personnelles.

Nous nous appuyons sur nos intérêts légitimes pour traiter vos données personnelles en relation avec PwC Ethics Helpline. Veuillez noter que lorsque nous nous appuyons sur nos intérêts légitimes pour traiter vos données personnelles, nous avons évalué que vos intérêts et droits fondamentaux ne l'emportent pas sur nos intérêts légitimes.

Dans le cadre de la PwC Ethics Helpline, ces intérêts légitimes sont les suivants :

- You may be able to request deletion or erasure of your personal data in the following cases:
 - the personal data is no longer necessary in relation to the purposes for which it was collected and processed;
 - our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds;
 - your personal data has been unlawfully processed; or
 - your personal data must be erased to comply with a legal obligation to which we are subject.
- You may be able to restrict personal data processing in the following cases:
 - for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data;
 - your personal data have been unlawfully processed and you request restriction of processing instead of deletion;
 - your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or
 - for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us.
- You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us.

You may have the right to lodge complaints about personal data handling with your local data protection regulator.

18. Which other parties could handle my personal data?

a. Other PwC Member Firms

We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report.

- nos intérêts légitimes à permettre aux gens de poser des questions et de nous signaler des violations graves présumées de manière confidentielle; et
- nos intérêts légitimes à identifier, prévenir et traiter les violations des lois, de notre code de conduite et de nos normes professionnelles.

Nous n'avons pas l'intention de traiter des données personnelles sensibles en lien avec PwC Ethics Helpline. Dans la mesure où nous devons le faire, la base juridique d'un tel traitement est qu'il est nécessaire aux fins de l'exécution des obligations et de l'exercice des droits spécifiques de PwC dans le domaine du droit du travail, de la sécurité sociale et de la protection sociale, ou que le traitement est nécessaire à la constatation, à l'exercice ou à la défense de droits en justice.

16. Pendant combien de temps conservez-vous mes données personnelles?

Nous conservons uniquement les données personnelles pendant la période de temps nécessaire pour enquêter sur votre rapport ou (ii) si cela est nécessaire dans le cadre de procédures disciplinaires, de procédures judiciaires (y compris les recours) ou d'autres enquêtes ou enquêtes.

Si nous déterminons qu'un rapport n'est pas corroboré, nous supprimerons en toute sécurité les données personnelles associées au rapport non corroboré dès que possible après cette détermination et conformément à la loi applicable

17. Quels sont mes droits en relation avec mes données personnelles?

Que vous fassiez un signalement ou fassiez l'objet d'un signalement, si nous détenons ou traitons des données personnelles vous concernant, vous pouvez disposer des droits suivants, conformément aux lois applicables en matière de protection des données. Nous pouvons retarder ou refuser des demandes si nous pensons que l'octroi de l'accès mettra en danger la confidentialité ou compromettra notre capacité à enquêter sur un problème signalé.

Vous pouvez exercer les droits légaux énumérés ci-dessous.

- Vous pouvez être en mesure d'obtenir une confirmation si nous traitons des données personnelles vous concernant, accéder à une copie de vos données personnelles et obtenir certaines autres informations, y compris pourquoi nous les traitons et les destinataires des données personnelles.

b. Third Party Providers

We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems. The third-party providers may use their own third party subcontractors that have access to personal data (sub-processors).

It is our policy to use only third-party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.

c. Other recipients of personal data

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and
- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

19. Transfers of Personal Data from the European Economic Area

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries outside the European Economic Area (EEA). Recipient countries may not have laws that provide specific protection for personal data.

If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or
- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.

Our approach if the United Kingdom exits the European Union or European Economic Area: we already apply, and will continue to apply, the controls described above if personal data collected within the United Kingdom is transferred outside the United Kingdom.

20. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

- Vous pouvez être en mesure de demander la rectification des données personnelles si elles sont inexactes ou incomplètes.
- Vous pouvez demander la suppression ou l'effacement de vos données personnelles dans les cas suivants :

- les données personnelles ne sont plus nécessaires au regard des finalités pour lesquelles elles ont été collectées et traitées;
- notre fondement juridique pour le traitement est que le traitement est nécessaire pour des intérêts légitimes que nous poursuivons, vous vous opposez au traitement et nous n'avons pas de motifs légitimes impérieux;
- vos données personnelles ont été traitées illégalement; ou
- vos données personnelles doivent être effacées pour respecter une obligation légale à laquelle nous sommes soumis.

- Vous pouvez restreindre le traitement des données personnelles dans les cas suivants:

- pendant une période nous permettant de vérifier l'exactitude des données personnelles lorsque vous avez contesté l'exactitude des données personnelles;
- vos données personnelles ont été traitées illégalement et vous demandez la restriction du traitement au lieu de la suppression;
- vos données personnelles ne sont plus nécessaires au regard des finalités pour lesquelles elles ont été collectées et traitées, mais vous avez besoin des données personnelles pour établir, exercer ou défendre des actions en justice; ou
- pendant une période nous permettant de vérifier si les motifs légitimes sur lesquels nous nous appuyons l'emportent sur vos intérêts lorsque vous vous êtes opposé au traitement, car il est nécessaire à la poursuite d'un intérêt légitime identifié par nous.

- Vous pouvez être en mesure de vous opposer au traitement de vos données personnelles si notre fondement juridique pour le traitement est que le traitement est nécessaire pour un intérêt légitime que nous poursuivons.

Vous pouvez avoir le droit de déposer des plaintes concernant le traitement des données personnelles

21. Contact points for questions and exercising legal rights

You can:

- submit a [request](#) if you wish to exercise a legal right in relation to your personal data; and/or
- submit an [enquiry](#) if you have a question about PwC's handling of your personal data.

auprès de votre régulateur local de protection des données.

18. Quelles autres parties pourraient gérer mes données personnelles?

s. Autres cabinets membres de PwC

Nous pouvons partager des données personnelles avec d'autres sociétés membres du réseau PwC, mais uniquement si cela est strictement nécessaire dans le cadre de l'enquête sur un rapport.

t. Fournisseurs tiers

Nous pouvons divulguer des données personnelles à des tiers, sous-traitants et/ou à leurs filiales et sociétés affiliées. Des tiers assistent le réseau PwC en fournissant et en administrant des systèmes informatiques.

Les prestataires tiers peuvent utiliser leurs propres sous-traitants tiers qui ont accès aux données personnelles (sous-traitants).

Notre politique est de n'utiliser que des fournisseurs tiers qui sont tenus de maintenir des niveaux appropriés de sécurité et de confidentialité, de traiter les données personnelles uniquement selon les instructions de PwC et de transférer ces mêmes obligations à leurs sous-traitants.

u. Autres destinataires de données personnelles

Nous pouvons également divulguer des données personnelles :

- A des conseillers professionnels, par exemple des cabinets d'avocats, si nécessaire pour établir, exercer ou défendre nos droits légaux et obtenir des conseils; et
- Aux forces de l'ordre, autorités gouvernementales et organismes de réglementation, conformément aux lois applicables.

19. Transferts de données personnelles depuis l'Espace économique européen

Si nous traitons vos données personnelles, vos données personnelles peuvent être transmises en dehors du pays où vous vous trouvez, y compris pour le stockage. Cela inclut les pays en dehors de l'Espace économique européen (EEE). Les pays destinataires peuvent ne pas

	avoir de lois prévoyant une protection spécifique pour les données personnelles. Si nous collectons vos données personnelles au sein de l'Espace économique européen, le transfert en dehors de l'Espace économique européen sera uniquement: • à un destinataire dans un lieu qui offre un niveau de protection adéquat pour vos données personnelles; et / ou • dans le cadre d'un accord qui satisfait aux exigences de l'UE pour le transfert de données à caractère personnel vers des sous-traitants ou des contrôleurs de données en dehors de l'EEE, telles que les clauses contractuelles types approuvées par la Commission européenne. Notre approche en cas de sortie du Royaume-Uni de l'Union européenne ou de l'Espace économique européen: nous appliquons déjà, et continuerons d'appliquer, les contrôles décrits ci-dessus si les données personnelles collectées au Royaume-Uni sont transférées hors du Royaume-Uni. 20. Enfants PwC Ethics Helpline n'est pas destiné, et ne devrait pas être utilisé par toute personne âgée de moins de 18 ans. 21. Points de contact pour les questions et l'exercice des droits légaux Vous pouvez: • Soumettre une demande si vous souhaitez exercer un droit sur vos données personnelles; et/ou • Soumettre une question si vous avez une question sur le traitement de vos données personnelles par PwC

Republic of Guinea

PwC Ethics Helpline - Frequently Asked Questions and Privacy Information

Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline.

The FAQs and Privacy Information Document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data.

This document was last updated in December 2020. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date.

FAQs

- Key terms used in these FAQs
- Who is responsible for the personal data I submit to the PwC Ethics Helpline?
- Who can use the PwC Ethics Helpline?
- How do I contact the PwC Ethics Helpline?
- What kinds of issues can I raise with the PwC Ethics Helpline?
- When should I use other reporting channels?
- What if the information I provide turns out to be incorrect?
- Can I make a report anonymously?
- If I submit a report, is my identity protected?
- What personal data do you collect and why?
- Do not submit sensitive personal data unless it's necessary and relevant
- Site usage data that is collected automatically
- What personal data do you record if I ask a question about PwC policies or standards?
- Must I provide personal data as a statutory or contractual requirement?
- What legal justification do you rely on to process personal data?
- For how long do you keep my personal data?
- What are my rights in connection with my personal data?
- Which other parties could handle my personal data?

PwC Ethics Helpline – Foire aux Questions et informations de confidentialité

Veillez-vous familiariser avec la FAQ avant de signaler volontairement à PwC Ethics Helpline.

La FAQ et le document d'informations sur la confidentialité expliquent quels éléments peuvent être signalés à PwC Ethics Helpline, comment les données personnelles soumises à la Helpline sont traitées et protégées, et les droits que vous pouvez exercer pour maîtriser vos données personnelles.

La dernière mise à jour de ce document date décembre 2020. Nous pourrions peut-être mettre à jour ce document à l'avenir. Si nous le faisons, nous changerons la dernière date mise à jour sur cette page. Le document modifié s'applique à partir de la dernière date de mise à jour.

FAQ

- Termes clés utilisés dans la FAQ
- Qui est responsable des données personnelles que je soumetts à PwC Ethics Helpline?
- Qui peut utiliser PwC Ethics Helpline?
- Comment contacter le service d'assistance en matière d'éthique de PwC?
- Quels types de problèmes puis-je soulever avec PwC Ethics Helpline?
- Quand dois-je utiliser d'autres canaux de rapport?
- Que faire si les informations que je fournis s'avèrent incorrectes?
- Puis-je effectuer un signalement de manière anonyme?
- Dans le cas d'un signalement, mon identité est-elle protégée?
- Quelles données personnelles collectez-vous et pourquoi?
- Ne soumettez pas de données personnelles sensibles à moins que cela ne soit nécessaire et pertinent
- Données d'utilisation du site collectées automatiquement
- Quelles données personnelles enregistrez-vous si je pose une question sur les politiques ou les normes de PwC?
- Dois-je fournir des données personnelles en tant qu'obligation légale ou contractuelle?
- Sur quelle base juridique vous appuyez-vous pour traiter les données personnelles?

- **Transfers of Personal Data from the European Economic Area**
- **Children**
- **Contact points for questions and exercising legal rights**

1. Key terms used in these FAQs

In these FAQs, we refer to information about you or information that identifies you as “**personal data**” or “**personal information**.” We use the term “**processing**” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to the PwC Ethics Helpline?

The data controller of personal data you provide to PwC Ethics Helpline is the PwC firm that is responsible for addressing or investigating the matter you have raised. This is usually the PwC firm where the incident took place or that is directly connected with the matter you have raised. A “data controller” has primary responsibility for ensuring that the handling of your personal data complies with data protection laws.

For a list of active client facing entities within the PwC network and countries and regions in which PwC member firms operate, see the links provided at the beginning of this PDF document.

In this document, “we,” “us” and “PwC” means the PwC firm that is responsible for addressing the matter raised and that is the data controller of your personal information.

3. Who can use the PwC Ethics Helpline?

PwC Ethics Helpline can be used by PwC workers (including PwC partners, directors, managers, employees, independent contractors, and contingent workers) and external stakeholders, such as business partners, clients, suppliers, and anyone who has interacted with PwC. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of the PwC Network as further specified below.

4. How do I contact the PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone and by Web.

PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24-hour access. NAVEX specialists will receive reports

- **Pendant combien de temps conservez-vous mes données personnelles?**
- **Quels sont mes droits en relation avec mes données personnelles?**
- **Quelles autres parties pourraient gérer mes données personnelles?**
- **Transferts de données personnelles depuis l'Espace économique européen**
- **Les enfants**
- **Points de contact pour les questions et l'exercice des droits légaux**

1. Termes clés utilisés dans ces FAQ

Dans ces FAQ, nous faisons référence à des informations vous concernant ou à des informations qui vous identifient en tant que «données personnelles» ou «informations personnelles». Nous utilisons le terme «traitement» pour décrire collectivement toute action ou opération impliquant des données personnelles, y compris leur collecte, stockage, organisation, analyse, examen, transfert et destruction.

2. Qui est responsable des données personnelles que je sou mets à PwC Ethics Helpline?

Le responsable du traitement des données personnelles que vous fournissez à PwC Ethics Helpline est la société PwC chargée de traiter ou d'enquêter sur la question que vous avez soulevée. Il s'agit généralement du cabinet PwC où l'incident a eu lieu ou qui est directement lié à la question que vous avez soulevée. Un «contrôleur de données» a la responsabilité principale de s'assurer que le traitement de vos données personnelles est conforme aux lois sur la protection des données.

Pour une liste des entités actives face aux clients au sein du réseau PwC et des pays et régions dans lesquels les sociétés membres de PwC opèrent, consultez les liens fournis au début de ce document PDF.

Dans ce document, les termes «nous» et «PwC» désignent la société PwC qui est responsable de traiter la question soulevée et du traitement de vos informations personnelles.

3. Qui peut utiliser PwC Ethics Helpline?

PwC Ethics Helpline peut être utilisé par les employés de PwC (y compris les associés de PwC, les directeurs, les managers, les employés, les prestataires indépendants et les collaborateurs intérimaires) et les parties prenantes externes, telles que les partenaires commerciaux, les clients, les fournisseurs et toute personne ayant interagi avec PwC. Ces personnes peuvent contacter volontairement PwC Ethics Helpline pour poser une question ou signaler un problème de



submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with the PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC's Global Code of Conduct; or (3) unethical conduct.

Asking a question about any PwC policy, standard, or PwC's Global Code of Conduct.

In certain countries, PwC may only accept reports relating to certain matters, such as financial, accounting, auditing, and bribery matters. If your concern pertains to a matter that under applicable legislation can't be reported to PwC Ethics Helpline, the report will not be dealt with by PwC Ethics Helpline and you will be advised to report the matter directly to your local manager, partner, ethics team, or HC representative, as appropriate.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don't feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue. Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

We encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

conformité concernant les activités du réseau PwC, comme indiqué ci-dessous.

4. Comment puis-je contacter le service d'assistance en matière d'éthique de PwC?

Il existe deux façons de contacter le service d'assistance en matière d'éthique de PwC: par téléphone et par Web.

PwC a passé un contrat avec un tiers indépendant, NAVEX, pour administrer la ligne d'assistance. L'outil offre un accès 24h / 24. Les spécialistes de NAVEX recevront les rapports soumis via le site Web ou par téléphone et achemineront les rapports aux représentants appropriés de PwC pour examen.

5. Quels types de problèmes puis-je soulever avec PwC Ethics Helpline?

PwC Ethics Helpline sert à:

Signaler toute conduite/comportement qui, selon vous, constitue une infraction grave: (1) violation de la loi ou de la réglementation; (2) violation d'une politique, d'une norme ou du code de conduite global de PwC; ou (3) une conduite contraire à l'éthique.

Poser une question sur toute politique, norme ou code de conduite de PwC.

Dans certains pays, PwC peut uniquement accepter des rapports concernant certaines questions, telles que les questions financières, comptables, d'audit et de corruption. Si votre préoccupation concerne une question qui, en vertu de la législation applicable, ne peut pas être signalée au service d'assistance en matière d'éthique de PwC, le rapport ne sera pas traité par le service d'assistance de PwC Ethics Helpline et il vous sera conseillé de signaler le problème directement à votre manager local, associé, votre équipe Ethics ou le responsable HC, suivant le cas.

6. Quand dois-je utiliser d'autres canaux de notification?

Demandez-vous si vous pouvez soulever efficacement la question avec quelqu'un directement chez PwC via les canaux existants. Si vous ne vous sentez pas à l'aise ou si vous ne savez pas à qui vous adresser, utilisez la PwC Ethics Helpline.

7. Que faire si les informations que je fournis s'avèrent incorrectes?

Sachez que les informations que vous soumettez peuvent entraîner des décisions qui affectent d'autres

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique. Note that, for the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

Your identity will be treated with the highest levels of confidentiality and will only be shared with people who need access to this to investigate the report or who are part of legal proceedings.

We will not disclose your identity to the alleged wrongdoer. Please note that the exceptional situation where we may be required to do this is if you acted maliciously or deliberately abused the process, the accused raises a claim, and we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary, as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data unless it's necessary and relevant

personnes. Par conséquent, vous devez soumettre des informations que vous pensez être vraies. En aucun cas, il n'y aura de représailles contre quiconque se présente de bonne foi à PwC Ethics Helpline même si des informations s'avèrent fausses par la suite.

Agir avec malveillance ou abuser de la ligne d'assistance éthique PwC Ethics Helpline ne sera jamais toléré et pourrait entraîner des mesures disciplinaires pouvant aller jusqu'au licenciement dans les cas appropriés.

8. Puis-je faire un rapport de manière anonyme?

Nous vous encourageons à vous identifier lorsque vous faites un rapport, car cela nous aidera à enquêter sur les faits et à vous protéger à long terme. Votre identité et les informations que vous fournissez seront traitées avec les plus hauts niveaux de confidentialité et ne seront divulguées qu'en fonction des besoins.

Si vous faites un rapport de manière anonyme, nous l'examinerons. Nous ne pouvons garantir un anonymat permanent car la nature du problème peut, sans faute de notre part, révéler naturellement par la suite l'identité des personnes impliquées. Cela pourrait se produire, par exemple, si le cas est particulièrement unique. Notez que, pour la majorité des reportages qui ont été soumis de manière anonyme, nous ne sommes pas en mesure de déchiffrer l'identité du rapporteur.

En fin de compte, nous vous demandons de nous fournir autant de détails que vous jugez nécessaires pour nous permettre d'enquêter sur les faits signalés.

9. Dans le cas d'un signalement, mon identité est-elle protégée?

Votre identité sera traitée avec le plus haut niveau de confidentialité et ne sera partagée qu'avec les personnes qui ont besoin d'y accéder pour enquêter sur le signalement ou qui font partie d'une procédure judiciaire.

Nous ne divulguons pas votre identité à l'auteur présumé. Veuillez noter que nous pouvons exceptionnellement être tenus de divulguer votre identité seulement si vous avez agi de manière malveillante, ou avez abusé délibérément du processus, l'auteur présumé pourra alors soulever une réclamation et nous devons alors lui divulguer votre identité par la loi.

10. Quelles données personnelles collectez-vous et pourquoi?

We do not require submission of sensitive personal data through PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will promptly delete any sensitive personal data that is not necessary to investigate a concern.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third-party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

15. What legal justification do you rely on to process personal data?

The data protection laws of some jurisdictions require that we set out in this document our justification, based on law, for collecting and processing your personal data. We rely on our legitimate interests to process your personal data in connection with PwC Ethics Helpline. Please note that where we rely on our legitimate

Nous collectons les données personnelles que vous fournissez lors de la déclaration.

Cela peut être:

- Votre nom et votre relation avec PwC;
- Détails d'identification, fonction, coordonnées, comportement et autres données personnelles de la ou des personnes impliquées; et
- Détails d'identification, fonction, coordonnées et autres données personnelles des personnes qui ont connaissance des faits signalés.

Nous pouvons également collecter indirectement des données personnelles vous concernant. Ces informations peuvent être fournies par d'autres déclarants, superviseurs, personnes impliquées et autres personnes autorisées participant aux enquêtes.

Nous n'utilisons les données personnelles que dans la mesure nécessaire pour mener et conclure l'enquête sur les faits signalés. Nous pouvons également utiliser les données personnelles si nécessaire dans le cadre de procédures judiciaires connexes et pour respecter nos obligations légales (nous pouvons être tenus par la loi de signaler certaines questions aux autorités externes appropriées).

11. Ne soumettez pas de données personnelles sensibles à moins que cela ne soit nécessaire et pertinent

Nous n'exigeons pas la soumission de données personnelles sensibles via la PwC Ethics Helpline telles que les origines ethnique ou raciale, les convictions religieuses ou autres, les opinions politiques, le casier judiciaire, la santé physique ou mentale, l'appartenance à un syndicat, les données génétiques ou biométriques (lorsqu'elles sont utilisées pour identifier quelqu'un de manière unique) et l'orientation sexuelle ou le mode de vie. Cependant, nous pouvons recevoir des données personnelles sensibles parce que vous les fournissez dans le cadre d'un rapport. Nous n'utilisons les données personnelles que si nécessaire pour enquêter sur un rapport et nous supprimerons rapidement toutes les données personnelles sensibles qui ne sont pas nécessaires pour enquêter sur des faits.

12. Données d'utilisation du site collectées automatiquement

PwC Ethics Helpline, fourni par notre fournisseur tiers, NAVEX, collecte automatiquement certaines données sur les visites sur le site Web. Cela comprend l'adresse numérique de l'ordinateur (adresse IP), le type de navigateur, la langue du navigateur et la date et l'heure de votre demande. Ces données sont utilisées pour

interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests. In connection with PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. To the extent we need to do this, the legal basis for such processing is that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or that the processing is necessary for the establishment, exercise or defence of legal claims.

16. For how long do you keep my personal data?

We only keep personal data (i) for the period of time needed to investigate your report or (ii) as otherwise necessary in connection with disciplinary proceedings, legal proceedings (including appeals), or other investigation or inquiry.

If we determine that a report is unsubstantiated, we will securely delete the personal data associated with the unsubstantiated report as soon as practicable following this determination and in accordance with applicable law.

17. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed.

améliorer le fonctionnement de PwC Ethics Helpline et ne sont pas liées à vous personnellement. Pour plus d'informations, consultez la déclaration de confidentialité de NAVEX en bas de la page d'accueil de PwC Ethics Helpline.

13. Quelles données personnelles enregistrez-vous si je pose une question sur les politiques ou les normes de PwC?

Vous pouvez contacter PwC Ethics Helpline pour poser une question sur toute politique, norme ou code de conduite de PwC.

Nous utilisons les données personnelles (généralement le nom, la fonction et l'adresse e-mail) si nécessaire pour correspondre avec vous afin que nous puissions répondre à votre question. Nous ne conservons pas de dossiers qui attribuent des questions posées à des individus particuliers. L'exception à cette règle est, si la question concerne une violation présumée liée aux activités du réseau PwC, qui sera traitée comme décrit dans les autres sections de ce document.

14. Dois-je fournir des données personnelles en tant qu'obligation légale ou contractuelle?

La fourniture de données personnelles à PwC Ethics Helpline est volontaire et il n'y a aucune obligation légale ou contractuelle de fournir des données personnelles.

Il n'est pas obligatoire de contacter ou de signaler à PwC Ethics Helpline.

15. Sur quelle base juridique vous appuyez-vous pour traiter les données personnelles ?

Les lois sur la protection des données de certaines juridictions exigent que nous exposions dans ce document notre base juridique pour la collecte et le traitement de vos données personnelles.

Nous nous appuyons sur nos intérêts légitimes pour traiter vos données personnelles en relation avec PwC Ethics Helpline. Veuillez noter que lorsque nous nous appuyons sur nos intérêts légitimes pour traiter vos données personnelles, nous avons évalué que vos intérêts et droits fondamentaux ne l'emportent pas sur nos intérêts légitimes.

Dans le cadre de la PwC Ethics Helpline, ces intérêts légitimes sont les suivants :

- nos intérêts légitimes à permettre aux gens de poser des questions et de nous signaler des

- You may be able to request deletion or erasure of your personal data in the following cases: - the personal data is no longer necessary in relation to the purposes for which it was collected and processed; - our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds; - your personal data has been unlawfully processed; or - your personal data must be erased to comply with a legal obligation to which we are subject. - You may be able to restrict personal data processing in the following cases: - for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data; - your personal data have been unlawfully processed and you request restriction of processing instead of deletion; - your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or - for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us. - You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us. You may have the right to lodge complaints about personal data handling with your local data protection regulator. 18. Which other parties could handle my personal data? a. Other PwC Member Firms We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report.	- violations graves présumées de manière confidentielle; et - nos intérêts légitimes à identifier, prévenir et traiter les violations des lois, de notre code de conduite et de nos normes professionnelles. Nous n'avons pas l'intention de traiter des données personnelles sensibles en lien avec PwC Ethics Helpline. Dans la mesure où nous devons le faire, la base juridique d'un tel traitement est qu'il est nécessaire aux fins de l'exécution des obligations et de l'exercice des droits spécifiques de PwC dans le domaine du droit du travail, de la sécurité sociale et de la protection sociale, ou que le traitement est nécessaire à la constatation, à l'exercice ou à la défense de droits en justice. 16. Pendant combien de temps conservez-vous mes données personnelles? Nous conservons uniquement les données personnelles pendant la période de temps nécessaire pour enquêter sur votre rapport ou (ii) si cela est nécessaire dans le cadre de procédures disciplinaires, de procédures judiciaires (y compris les recours) ou d'autres enquêtes ou enquêtes. Si nous déterminons qu'un rapport n'est pas corroboré, nous supprimerons en toute sécurité les données personnelles associées au rapport non corroboré dès que possible après cette détermination et conformément à la loi applicable 17. Quels sont mes droits en relation avec mes données personnelles? Que vous fassiez un signalement ou fassiez l'objet d'un signalement, si nous détenons ou traitons des données personnelles vous concernant, vous pouvez disposer des droits suivants, conformément aux lois applicables en matière de protection des données. Nous pouvons retarder ou refuser des demandes si nous pensons que l'octroi de l'accès mettra en danger la confidentialité ou compromettra notre capacité à enquêter sur un problème signalé. Vous pouvez exercer les droits légaux énumérés ci-dessous. - Vous pouvez être en mesure d'obtenir une confirmation si nous traitons des données personnelles vous concernant, accéder à une copie de vos données personnelles et obtenir certaines autres informations, y compris pourquoi nous les traitons et les destinataires des données personnelles.

b. Third Party Providers

We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems. The third-party providers may use their own third party subcontractors that have access to personal data (sub-processors).

It is our policy to use only third-party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.

c. Other recipients of personal data

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and
- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

19. Transfers of Personal Data from the European Economic Area

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries outside the European Economic Area (EEA). Recipient countries may not have laws that provide specific protection for personal data.

If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or
- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.

Our approach if the United Kingdom exits the European Union or European Economic Area: we already apply, and will continue to apply, the controls described above if personal data collected within the United Kingdom is transferred outside the United Kingdom.

20. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

- Vous pouvez être en mesure de demander la rectification des données personnelles si elles sont inexactes ou incomplètes.
- Vous pouvez demander la suppression ou l'effacement de vos données personnelles dans les cas suivants :

- les données personnelles ne sont plus nécessaires au regard des finalités pour lesquelles elles ont été collectées et traitées;
- notre fondement juridique pour le traitement est que le traitement est nécessaire pour des intérêts légitimes que nous poursuivons, vous vous opposez au traitement et nous n'avons pas de motifs légitimes impérieux;
- vos données personnelles ont été traitées illégalement; ou
- vos données personnelles doivent être effacées pour respecter une obligation légale à laquelle nous sommes soumis.

- Vous pouvez restreindre le traitement des données personnelles dans les cas suivants:

- pendant une période nous permettant de vérifier l'exactitude des données personnelles lorsque vous avez contesté l'exactitude des données personnelles;
- vos données personnelles ont été traitées illégalement et vous demandez la restriction du traitement au lieu de la suppression;
- vos données personnelles ne sont plus nécessaires au regard des finalités pour lesquelles elles ont été collectées et traitées, mais vous avez besoin des données personnelles pour établir, exercer ou défendre des actions en justice; ou
- pendant une période nous permettant de vérifier si les motifs légitimes sur lesquels nous nous appuyons l'emportent sur vos intérêts lorsque vous vous êtes opposé au traitement, car il est nécessaire à la poursuite d'un intérêt légitime identifié par nous.

- Vous pouvez être en mesure de vous opposer au traitement de vos données personnelles si notre fondement juridique pour le traitement est que le traitement est nécessaire pour un intérêt légitime que nous poursuivons.

Vous pouvez avoir le droit de déposer des plaintes concernant le traitement des données personnelles

21. Contact points for questions and exercising legal rights

You can:

- submit a [request](#) if you wish to exercise a legal right in relation to your personal data; and/or
- submit an [enquiry](#) if you have a question about PwC's handling of your personal data.

auprès de votre régulateur local de protection des données.

18. Quelles autres parties pourraient gérer mes données personnelles?

v. Autres cabinets membres de PwC

Nous pouvons partager des données personnelles avec d'autres sociétés membres du réseau PwC, mais uniquement si cela est strictement nécessaire dans le cadre de l'enquête sur un rapport.

w. Fournisseurs tiers

Nous pouvons divulguer des données personnelles à des tiers, sous-traitants et/ou à leurs filiales et sociétés affiliées. Des tiers assistent le réseau PwC en fournissant et en administrant des systèmes informatiques.

Les prestataires tiers peuvent utiliser leurs propres sous-traitants tiers qui ont accès aux données personnelles (sous-traitants).

Notre politique est de n'utiliser que des fournisseurs tiers qui sont tenus de maintenir des niveaux appropriés de sécurité et de confidentialité, de traiter les données personnelles uniquement selon les instructions de PwC et de transférer ces mêmes obligations à leurs sous-traitants.

x. Autres destinataires de données personnelles

Nous pouvons également divulguer des données personnelles :

- A des conseillers professionnels, par exemple des cabinets d'avocats, si nécessaire pour établir, exercer ou défendre nos droits légaux et obtenir des conseils; et
- Aux forces de l'ordre, autorités gouvernementales et organismes de réglementation, conformément aux lois applicables.

19. Transferts de données personnelles depuis l'Espace économique européen

Si nous traitons vos données personnelles, vos données personnelles peuvent être transmises en dehors du pays où vous vous trouvez, y compris pour le stockage. Cela inclut les pays en dehors de l'Espace économique européen (EEE). Les pays destinataires peuvent ne pas

	avoir de lois prévoyant une protection spécifique pour les données personnelles. Si nous collectons vos données personnelles au sein de l'Espace économique européen, le transfert en dehors de l'Espace économique européen sera uniquement: • à un destinataire dans un lieu qui offre un niveau de protection adéquat pour vos données personnelles; et / ou • dans le cadre d'un accord qui satisfait aux exigences de l'UE pour le transfert de données à caractère personnel vers des sous-traitants ou des contrôleurs de données en dehors de l'EEE, telles que les clauses contractuelles types approuvées par la Commission européenne. Notre approche en cas de sortie du Royaume-Uni de l'Union européenne ou de l'Espace économique européen: nous appliquons déjà, et continuerons d'appliquer, les contrôles décrits ci-dessus si les données personnelles collectées au Royaume-Uni sont transférées hors du Royaume-Uni. 20. Enfants PwC Ethics Helpline n'est pas destiné, et ne devrait pas être utilisé par toute personne âgée de moins de 18 ans. 21. Points de contact pour les questions et l'exercice des droits légaux Vous pouvez: • Soumettre une demande si vous souhaitez exercer un droit sur vos données personnelles; et/ou • Soumettre une question si vous avez une question sur le traitement de vos données personnelles par PwC

Romania

PwC Ethics Helpline Frequently Asked Questions and Privacy Information Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline. The FAQs and Privacy Information Document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data. This document was last updated in April 2021. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date. Key terms used in these FAQs Who is responsible for the personal data I submit to PwC Ethics Helpline? Who can use PwC Ethics Helpline? How do I contact PwC Ethics Helpline? What kinds of issues can I raise with PwC Ethics Helpline? When should I use other reporting channels? What if the information I provide turns out to be incorrect? Can I make a report anonymously? If I submit a report, is my identity protected? What personal data do you collect and why? Do not submit sensitive personal data unless it's necessary and relevant Site usage data that is collected automatically What personal data do you record if I ask a question about PwC policies or standards? Must I provide personal data as a statutory or contractual requirement? What legal justification do you rely on to process personal data? For how long do you keep my personal data? Automated decision making What are my rights in connection with my personal data? Which other parties could handle my personal data?	Linia PwC de asistență pe probleme de etică Întrebări frecvente și Informații privind protecția datelor cu caracter personal Vă rugăm să vă familiarizați cu secțiunea Întrebări frecvente înainte de a transmite voluntar o sesizare la Linia PwC de asistență pe probleme de etică. Documentul Întrebări frecvente și Informații privind protecția datelor cu caracter personal explică problemele pentru care se pot face sesizări la Linia PwC de asistență pe probleme de etică, modul în care sunt gestionate și protejate orice date cu caracter personal transmise către Linia de asistență, și drepturile pe care le aveți în privința datelor dvs. cu caracter personal. Cea mai recentă actualizare a acestui document a avut loc în Aprilie 2021. Este posibil să actualizăm acest document în viitor. În acest caz, vom modifica data celei mai recente actualizări de pe această pagină. Documentul modificat este aplicabil de la cea mai recentă dată actualizată. Principalii termeni folosiți în aceste Întrebări frecvente Cine este responsabil pentru datele cu caracter personal pe care le transmit la Linia PwC de asistență pe probleme de etică? Cine poate apela la Linia PwC de asistență pe probleme de etică? Cum contactez Linia PwC de asistență pe probleme de etică? Ce tip de probleme pot semnala la Linia PwC de asistență pe probleme de etică? Când ar trebui să folosesc alte canale pentru sesizare? Ce se întâmplă dacă informațiile pe care le furnizez se dovedesc incorecte? Pot să fac o sesizare anonimă? Dacă transmit o sesizare, identitatea mea este protejată? Ce date cu caracter personal colectați și de ce? Nu transmiteți date personale sensibile decât dacă sunt necesare și relevante Datele privind utilizarea site-ului colectate automat

Transfers of Personal Data from the European Economic Area

Children

Contact points for questions and exercising legal rights

1. Key terms used in these FAQs

In these FAQs and Privacy Information, we refer to information about you or information that identifies you as “personal data” or “personal information.” We use the term “processing” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to PwC Ethics Helpline?

The data controller of personal data you provide to PwC Ethics Helpline is PricewaterhouseCoopers Audit S.R.L. or such PwC member firm, listed under this [link](#). The relevant Romanian PwC firm will investigate complaints under its responsibilities if the incident occurred in Romania or if it is directly connected with the matter you have raised. As “data controller”, the Romanian PwC firms have primary responsibility for ensuring that the handling of your personal data complies with relevant data protection laws. In this document, “we,” “us” and “PwC” means the Romanian firms of the PwC global network that are responsible for addressing the matter raised and that are the data controllers of your personal information.

3. Who can use PwC Ethics Helpline?

PwC Ethics Helpline can be used by anyone, including PwC personnel (e.g. PwC partners, directors, managers, employees, independent contractors, and contingent workers), external stakeholders, such as business partners, clients, suppliers, and anyone else who has interacted with PwC or has an interest in our activities. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of PwC as further specified below.

4. How do I contact PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone ([link](#)) and by Web ([link](#)).

PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides

Ce date cu caracter personal înregistrați dacă pun o întrebare referitoare la politicile sau standardele PwC?

Am obligația legală sau contractuală de a furniza date cu caracter personal?

Ce temei legal aveți pentru prelucrarea datelor cu caracter personal?

Cât timp păstrați datele mele cu caracter personal?

Procesul decizional automatizat

Care sunt drepturile mele privind datele mele cu caracter personal?

Ce alte persoane ar putea prelucra datele mele cu caracter personal?

Transferurile de date cu caracter personal în afara Spațiului Economic European

Copiii

Datele de contact pentru întrebări și exercitarea drepturilor legale

1. Principalii termeni folosiți în aceste Întrebări frecvente

În Întrebările frecvente și Informațiile privind protecția datelor cu caracter personal, numim informațiile despre dvs. sau informațiile care vă identifică ca fiind „date cu caracter personal” sau „informații cu caracter personal.” Utilizăm termenul „prelucrarea” pentru a descrie în mod colectiv orice acțiune sau operațiune care implică date cu caracter personal, inclusiv colectarea, stocarea, organizarea, analiza, revizuirea, transferul și distrugerea acestora.

2. Cine este responsabil pentru datele cu caracter personal pe care le transmit la Linia PwC de asistență pe probleme de etică?

Operatorul de date pentru datele cu caracter personal pe care le furnizați către Linia PwC de asistență pe probleme de etică este PricewaterhouseCoopers Audit S.R.L. sau o altă firmă membră PwC, inclusă la acest [link](#). Firma PwC relevantă din România investighează plângerile care sunt de competența sa, dacă incidentul a avut loc în România sau dacă are legătură directă cu problema semnalată de dvs. În calitate de „operator de date”, firmele membre PwC din România au responsabilitatea principală de a se asigura că modul de gestionare a datelor dvs. cu caracter personal respectă legislația aplicabilă de protecție a datelor. În acest document, „noi,” „pe noi/nouă” și „PwC” semnifică firmele din România membre ale rețelei globale de

24-hour access. NAVEX specialists will receive reports submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC's Global Code of Conduct; or (3) unethical conduct

Asking a question about any PwC policy, standard, or PwC's Global Code of Conduct.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don't feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue.

Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

We encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly

firm PwC, care sunt responsabile cu soluționarea problemei semnalate și care reprezintă operatorul de date pentru informațiile dvs. cu caracter personal.

3. Cine poate apela la Linia PwC de asistență pe probleme de etică?

Linia PwC de asistență pe probleme de etică poate fi utilizată de oricine, inclusiv de personalul PwC (de exemplu, partenerii, directorii, managerii, angajații PwC, contractanții independenți ai PwC și lucrători temporari), părți interesate externe, cum ar fi partenerii de afaceri, clienții, furnizorii și oricine a interacționat cu PwC sau este implicat în activitățile noastre. Aceste persoane pot folosi voluntar Linia PwC de asistență pe probleme de etică pentru a adresa o întrebare sau a semna o suspiciune privind conformitatea în legătură cu activitatea PwC, așa cum se precizează mai jos.

4. Cum contactez Linia PwC de asistență pe probleme de etică?

Linia PwC de asistență pe probleme de etică se poate utiliza în două moduri: telefonic ([link](#)) și prin website ([link](#)).

PwC a contractat un terț independent, NAVEX, pentru administrarea Liniei de asistență. Instrumentul asigură acces 24 ore din 24. Specialiștii NAVEX vor primi sesizările transmise prin website sau telefonic și le vor direcționa reprezentanților PwC corespunzători, pentru analiză.

5. Ce tip de probleme pot semna la Linia PwC de asistență pe probleme de etică?

Linia PwC de asistență pe probleme de etică este pentru următoarele:

Sesizarea oricărui comportament care, în opinia dvs., duce la: (1) o gravă încălcare a legislației sau reglementărilor; (2) o gravă încălcare a unei politici a PwC, a unui standard PwC sau a Codului de conduită global al PwC; sau (3) un grav comportament neetic.

Adresarea unor întrebări despre orice politică sau standard ale PwC sau despre Codul de conduită global al PwC.

6. Când ar trebui să folosesc alte canale pentru sesizare?

unique. Note that, for the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

Your identity will be treated with the highest levels of confidentiality and will only be shared with people who need access to this to investigate the report or who are part of legal proceedings.

We will not disclose your identity to the alleged wrongdoer. Please note that the exceptional situation where we may be required to do this is if you acted maliciously or deliberately abused the process, the accused raises a claim, and we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data unless it's necessary and relevant

Gândiți-vă dacă ați putea semna problema direct cuiva din PwC prin canalele existente. Dacă această opțiune vă produce disconfort, sau dacă nu știți pe cine să contactați, utilizați Linia PwC de asistență pe probleme de etică.

7. Ce se întâmplă dacă informațiile pe care le furnizez se dovedesc incorecte?

Sunteți conștient/ă că informațiile pe care le furnizați pot duce la decizii care afectează alte persoane. Prin urmare, transmiteți doar informațiile pe care le considerați adevărate. În nici un caz nu vor exista represalii de niciun fel împotriva cuiva care face cu bună-credință o sesizare la Linia PwC de asistență pe probleme de etică, chiar dacă ulterior informațiile se dovedesc neadevărate.

Sesizările cu rea-voință sau utilizarea abuzivă a Liniei PwC de asistență pe probleme de etică nu vor fi niciodată tolerate și pot duce la măsuri disciplinare, inclusiv concedierea în anumite situații.

8. Pot să fac o sesizare anonimă?

Vă încurajăm să vă precizați identitatea când faceți o sesizare, pentru că acest lucru ne va ajuta să investigăm sesizarea și în ultimă instanță să vă protejăm pe dvs. Identitatea dvs. și informațiile pe care ni le furnizați vor fi tratate de noi ca având cel mai mare nivel de confidențialitate și vor fi dezvăluite strict celor care au absolută nevoie să le știe.

Dacă faceți o sesizare anonimă, noi o vom analiza. Nu putem garanta caracterul anonim permanent al acesteia, întrucât este posibil ca natura problemei să ducă ulterior, fără ca acest lucru să ne fie imputabil nouă, la dezvăluirea inevitabilă a identității celor implicați. Acest lucru s-ar putea întâmpla, de exemplu, dacă respectivul caz are particularități unice. Vă rugăm să aveți în vedere faptul că pentru majoritatea sesizărilor care ne-au fost transmise anonim nu putem afla identitatea autorului.

Vă cerem să ne furnizați cât de multe detalii considerați că vor fi necesare pentru a ne permite să investigăm problema sesizată.

9. Dacă transmit o sesizare, identitatea mea este protejată?

We do not require submission of sensitive personal data through PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will promptly delete any sensitive personal data that is not necessary to investigate a concern.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

15. What legal justification do we rely on to process personal data?

Identitatea dvs. va fi tratată cu cel mai înalt nivel de confidențialitate și va fi comunicată numai persoanelor care au nevoie de acces la aceasta pentru a investiga sesizarea sau care sunt implicați în proceduri legale. Nu vom dezvălui identitatea dvs. presupusului autor al actului reprobabil semnalat. Vă rugăm să aveți în vedere că acest lucru ni se poate cere în situația excepțională în care ați acționat cu rea-voință sau ați folosit abuziv în mod deliberat această procedură, iar cel acuzat ridică pretenții, iar noi suntem obligați prin lege să divulgăm identitatea dvs.

10. Ce date cu caracter personal colectați și de ce?

Colectăm datele cu caracter personal pe care dvs. le furnizați când faceți o sesizare.

Acestea pot fi:

- Numele, prenumele dvs. și relația dvs. cu PwC;
- Datele de identificare, funcția, datele de contact, comportamentul, alte date cu caracter personal ale persoanei/persoanelor implicate în problema din sesizare; și
- Datele de identificare, funcția, datele de contact, alte date cu caracter personal ale persoanei/persoanelor care cunosc problema din sesizare.

Este posibil să colectăm date cu caracter personal despre dvs. în mod indirect. Acestea pot fi furnizate de alte persoane care trimit sesizări, supervizori, participanți la caz și alte persoane autorizate implicate în investigații.

Utilizăm datele cu caracter personal numai în măsura necesară pentru realizarea și finalizarea investigației asupra problemei sesizate. Este posibil să utilizăm datele cu caracter personal dacă este necesar în cadrul procedurii legale respective și pentru a ne respecta obligațiile legale (ni se poate cere prin lege să raportăm anumite probleme autorităților externe competente).

11. Nu transmiteți date personale sensibile decât dacă sunt necesare și relevante

Nu solicităm să transmiteți date personale sensibile prin Linia PwC de asistență pe probleme de etică. Exemple de astfel de date sunt cele privind rasa sau originea etnică, convingerile religioase sau de altă natură, opiniile politice, cazierul judiciar, starea de sănătate fizică sau mentală, apartenența sindicală, datele genetice sau biometrice (când sunt folosite pentru identificarea unică a cuiva), și cele privind viața sau

We rely on our legitimate interests to process your personal data in connection with PwC Ethics Helpline. Please note that where we rely on our legitimate interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests.

In connection with PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. To the extent we need to do this, the condition for such processing, which will vary according to the specific matter under investigation, will be one of the categories below:

- that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or
- that the processing is necessary for the establishment, exercise or defence of legal claims, or
- that the processing is necessary for reasons of substantial public interest.

16. For how long do you keep my personal data?

We retain the personal data processed by us for as long as is considered necessary for the purpose for which it was collected. Our baseline retention period for records and other documentary evidence created in the PwC Ethics Helpline is 10 years from the closure of an investigation.

17. Automated decision making

Your personal data will not be used for automated decision-making, including profiling, which produces legal effects concerning you or similarly significantly affects you.

18. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you,

orientarea sexuală. Totuși este posibil să primim date personale sensibile pentru că le oferim dvs. în cadrul unei sesizări. Utilizăm datele cu caracter personal numai în măsura necesară pentru investigarea unei sesizări și vom șterge prompt orice date personale sensibile care nu sunt necesare pentru investigarea unei sesizări.

12. Date de utilizare a site-ului colectate automat

Linia PwC de asistență pe probleme de etică, asigurată de furnizorul nostru terț, NAVEX, colectează în mod automat anumite date de înregistrare privind vizitele pe website. Acestea includ adresa IP, tipul de browser, limba selectată pentru browser, și ziua și ora solicitării dvs. Aceste date sunt utilizate la îmbunătățirea funcționării Liniei PwC de asistență pe probleme de etică și nu sunt asociate persoanei dvs. Pentru mai multe informații, consultați declarația NAVEX privind protecția datelor cu caracter personal, din partea de jos a paginii de start a Liniei PwC de asistență pe probleme de etică.

13. Ce date cu caracter personal înregistrați dacă pun o întrebare despre politicile sau standardele PwC?

Puteți contacta Linia PwC de asistență pe probleme de etică pentru a adresa o întrebare despre orice politică sau standard ale PwC ori despre Codul de conduită global al PwC.

Utilizăm datele cu caracter personal (de obicei nume și prenume, poziția deținută și adresa de e-mail) necesare pentru a corespunde cu dvs. astfel încât să putem rezolva întrebarea. Nu păstrăm evidențe prin care asociem întrebările adresate cu persoane anume. Excepția o constituie problemele care se referă la posibile încălcări legate cu activitatea rețelei de firme PwC, acestea fiind gestionate după cum se descrie în celelalte secțiuni ale prezentului document.

14. Am obligația legală sau contractuală de a furniza date cu caracter personal?

Furnizarea de date cu caracter personal către Linia PwC de asistență pe probleme de etică este voluntară și nu există nicio obligație legală sau contractuală să furnizați date cu caracter personal. Contactarea sau sesizarea Liniei PwC de asistență pe probleme de etică nu este obligatorie.

you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed.
- You may be able to request deletion or erasure of your personal data in the following cases:
 - ☐ the personal data is no longer necessary in relation to the purposes for which it was collected and processed;
 - ☐ our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds;
 - ☐ your personal data has been unlawfully processed; or
 - ☐ your personal data must be erased to comply with a legal obligation to which we are subject.
- You may be able to restrict personal data processing in the following cases:
 - ☐ for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data;
 - ☐ your personal data have been unlawfully processed and you request restriction of processing instead of deletion;
 - ☐ your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is

15. Ce temeii legal aveți pentru prelucrarea datelor cu caracter personal?

Prelucrăm datele dvs. cu caracter personal în legătură cu Linia PwC de asistență pe probleme de etică, în baza intereselor noastre legitime. Vă rugăm să aveți în vedere că în situațiile în care prelucrăm datele dvs. cu caracter personal în baza intereselor noastre legitime, am stabilit că interesele și drepturile dvs. fundamentale nu prevalează asupra intereselor noastre legitime. În legătură cu Linia PwC de asistență pe probleme de etică, interesele legitime sunt:

- interesele noastre legitime de a permite persoanelor să adreseze întrebări și să sesizeze grave încălcări pe care le suspectează, în mod confidențial; și
- interesele noastre legitime de a identifica, preveni și remedia încălcări ale legii, ale Codului nostru de conduită, și ale standardelor noastre profesionale.

Nu intenționăm să prelucrăm date personale sensibile în legătură cu Linia PwC de asistență pe probleme de etică. În măsura în care acest lucru este necesar, condiția pentru o astfel de prelucrare, care va diferi în funcție de problema specifică investigată, va fi una dintre categoriile următoare:

- prelucrarea este necesară pentru a îndeplini obligațiile și a exercita drepturile specifice ale PwC în domeniul legislației privind relațiile de muncă, asigurările sociale și protecția socială, sau
- prelucrarea este necesară pentru constatarea, exercitarea sau apărarea unui drept în instanță, sau
- prelucrarea este necesară din motive de larg interes public.

16. Cât timp păstrați datele mele cu caracter personal?

Păstrăm datele cu caracter personal prelucrate de noi atât timp cât considerăm necesar scopului în care acestea au fost colectate. Perioada noastră standard de păstrare a evidențelor și a altor documente justificative create în cadrul Liniei PwC de asistență pe probleme de etică este de zece ani de la încheierea unei investigații.

17. Procesul decizional automatizat

Datele dvs. cu caracter personal nu vor fi utilizate pentru un proces decizional automatizat, incluzând

required by you to establish, exercise or defend legal claims; or ☐ for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us. • You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us. You may have the right to lodge complaints about personal data handling with the National Supervisory Authority for Personal Data Processing in Romania. For further information on your rights and how to complain to the Romanian data protection regulator, please refer to the following website http://www.dataprotection.ro. 19. Which other parties could handle my personal data? a. Other PwC Member Firms We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report. b. Third Party Providers We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems. The third-party providers may use their own third-party subcontractors that have access to personal data (sub-processors). It is our policy to use only third-party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors. c. Other recipients of personal data We may also disclose personal data to:	crearea de profiluri, care produce efecte juridice pentru dvs. sau vă afectează în mod similar într-o măsură semnificativă. 18. Care sunt drepturile mele privind datele mele cu caracter personal? Indiferent dacă faceți o sesizare sau sunteți subiectul unei astfel de sesizări, dacă deținem sau prelucrăm date cu caracter personal despre dvs., puteți avea următoarele drepturi, după cum este permis prin legislația aplicabilă privind protecția datelor. Este posibil să amânăm sau să refuzăm solicitări dacă vom considera că acordând accesul punem în primejdie confidențialitatea sau ne subminăm propria capacitate de a investiga o problemă sesizată. Vă puteți exercita drepturile legale enumerate în continuare. • Puteți obține confirmarea faptului că prelucrăm sau nu date cu caracter personal despre dvs., puteți accesa o copie a datelor dvs. cu caracter personal și obține anumite alte informații, inclusiv de ce prelucrăm datele și destinarii datelor cu caracter personal. • Puteți solicita rectificarea datelor cu caracter personal dacă sunt inexacte, și completarea datelor cu caracter personal incomplete. • Puteți solicita ștergerea datelor dvs. cu caracter personal în următoarele cazuri: ☐ datele cu caracter personal nu mai sunt necesare scopurilor în care au fost colectate și prelucrate; ☐ temeiul nostru legal pentru prelucrare este acela că prelucrarea este necesară interesului legitim urmărit de noi, dvs. vă opuneți prelucrării și noi nu avem temeiuri legitime care să prevaleze în raport cu aceasta; ☐ datele dvs. cu caracter personal au fost prelucrate ilegal; sau ☐ datele dvs. cu caracter personal trebuie șterse pentru respectarea obligațiilor noastre legale. • Puteți restricționa prelucrarea datelor cu caracter personal în următoarele cazuri: ☐ pentru o perioadă care ne permite să verificăm exactitatea datelor cu caracter personal în cazurile în care

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and
- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

20. Transfers of Personal Data from the European Economic Area

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries outside the European Economic Area (EEA). Recipient countries may not have laws that provide specific protection for personal data.

If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or
- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.

21. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

22. Contact points for questions and exercising legal rights

If you would like to exercise your legal rights or ask a question in relation to this privacy statement, please contact the Romanian Data Protection team at: ro_privacy@pwc.com

ați contestat exactitatea datelor cu caracter personal;

- ☐ datele dvs. cu caracter personal au fost prelucrate ilegal și solicitați restricționarea prelucrării în loc de ștergerea lor;
- ☐ datele dvs. cu caracter personal nu mai sunt necesare scopurilor în care au fost colectate și prelucrate, dar datele cu caracter personal vă sunt necesare dvs. pentru constatarea, exercitarea sau apărarea unui drept în instanță; sau
- ☐ pentru o perioadă care ne permite să verificăm dacă temeiul legitim pe care ne-am bazat prevalează asupra interesului dvs. în cazurile în care v-ați opus prelucrării datelor în baza unui interes legitim identificat de noi.

- Puteți să vă opuneți prelucrării datelor dvs. cu caracter personal dacă temeiul nostru legal pentru prelucrare este acela că prelucrarea este necesară unui interes legitim urmărit de noi.

Puteți avea dreptul de a depune plângeri privind prelucrarea datelor cu caracter personal, la Autoritatea Națională de Supraveghere a Prelucrării Datelor cu Caracter Personal din România.

Pentru mai multe informații privind drepturile dvs. și modul în care puteți depune plângeri către autoritatea de reglementare în domeniul protecției datelor din România, vă rugăm să accesați acest website <http://www.dataprotection.ro>.

19. Ce alte persoane ar putea prelucra datele mele cu caracter personal?

a. Alte firme membre PwC

Este posibil să comunicăm date cu caracter personal altor firme din Rețeaua de firme PwC, dar numai dacă este strict necesar în legătură cu investigarea unei sesizări.

b. Furnizori terți

Este posibil să dezvăluim date cu caracter personal unor contractanți externi, subcontractanți și/sau subsidiarelor și afiliaților acestora. Terții asigură suport Rețelei PwC prin furnizarea și administrarea de sisteme IT.

	Este posibil ca furnizorii terți să utilizeze propriii subcontractanți terți care au acces la date cu caracter personal (subîmputerniciți ai împuterniciților de date). Prin politica noastră utilizăm numai furnizori terți care au obligația de a menține niveluri de securitate și confidențialitate adecvate, de a prelucra date cu caracter personal numai conform instrucțiunilor PwC, și de a impune aceleași obligații și propriilor persoane subîmputernicite. c. Alți destinatari ai datelor cu caracter personal Este posibil să dezvăluim date cu caracter personal și următorilor: • Consultanți profesioniști, de exemplu firme de avocatură, în măsura necesară pentru constatarea, exercitarea sau apărarea drepturilor noastre în instanță și pentru obținerea de consultanță; și • Organisme de aplicare a legii, autorităților guvernamentale și de reglementare, așa cum se solicită de și conform legislației aplicabile. 20. Transferurile de date cu caracter personal în afara Spațiului Economic European În cazul în care prelucrăm datele dvs. cu caracter personal, este posibil ca datele dvs. cu caracter personal să fie transmise în afara țării în care vă situați, inclusiv în scopul stocării. Aceasta include țări din afara Spațiului Economic European (SEE). Este posibil ca țările destinate să nu aibă o legislație care prevede protecția specifică a datelor cu caracter personal. În cazul în care colectăm datele dvs. cu caracter personal în SEE, transferul acestora în afara SEE se va efectua numai: • către un destinatar situat într-un stat care oferă un nivel adecvat de protecție a datelor dvs. cu caracter personal; și/sau • în baza unui acord care întrunește cerințele Uniunii Europene cu privire la transferul de date cu caracter personal către persoane împuternicite sau operatori de date stabiliți în afara SEE, cum ar fi clauzele contractuale standard aprobate de Comisia Europeană. 21. Copiii Linia PwC de asistență pe probleme de etică nu este destinată persoanelor cu vârsta de până în 18 ani, deci nu trebuie utilizată de acestea.

	22. Datele de contact pentru întrebări și exercitarea drepturilor legale Dacă doriți să vă exercitați drepturile dvs. legale sau să adresați o întrebare privind această declarație privind protecția datelor cu caracter personal, vă rugăm contactați echipa din România responsabilă cu protecția datelor, la adresa: ro_privacy@pwc.com



Saudi Arabia

PwC Ethics Helpline - Frequently Asked Questions and Privacy Information

Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline.

The FAQs and Privacy Information Document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data.

This document was last updated in April 2021. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date.

Key terms used in these FAQs

Who is responsible for the personal data I submit to PwC Ethics Helpline?

Who can use PwC Ethics Helpline?

How do I contact PwC Ethics Helpline?

What kinds of issues can I raise with PwC Ethics Helpline?

When should I use other reporting channels?

What if the information I provide turns out to be incorrect?

Can I make a report anonymously?

If I submit a report, is my identity protected?

What personal data do you collect and why?

Do not submit sensitive personal data unless it's necessary and relevant

Site usage data that is collected automatically

What personal data do you record if I ask a question about PwC policies or standards?

Must I provide personal data as a statutory or contractual requirement?

What legal justification do you rely on to process personal data?

For how long do you keep my personal data?

What are my rights in connection with my personal data?

Which other parties could handle my personal data?

Transfers of Personal Data from the European Economic Area

Children

Contact points for questions and exercising legal rights

1. Key terms used in these FAQs

In these FAQs, we refer to information about you or information that identifies you as “**personal data**” or “**personal information**.” We use the term “**processing**” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to PwC Ethics Helpline?

The data controller of personal data you provide to PwC Ethics Helpline is the PwC firm that is responsible for addressing or investigating the matter you have raised. This is usually the PwC firm where the incident took place or that is directly connected with the matter you have raised. A “data controller” has primary responsibility for ensuring that the handling of your personal data complies with data protection laws.

For a list of active client facing entities within the PwC network and countries and regions in which PwC member firms operate, see the links provided at the beginning of this PDF document.



In this document, “we,” “us” and “PwC” means the PwC firm that is responsible for addressing the matter raised and that is the data controller of your personal information.

3. Who can use PwC Ethics Helpline?

PwC Ethics Helpline can be used by PwC workers (including PwC partners, directors, managers, employees, independent contractors, and contingent workers) and external stakeholders, such as business partners, clients, suppliers, and anyone who has interacted with PwC. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of the PwC Network as further specified below.

4. How do I contact PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone and by Web.

For details see: <https://www.pwc.com/ethicshelpline>

PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24-hour access. NAVEX specialists will receive reports submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC’s Global Code of Conduct; or (3) unethical conduct.	Asking a question about any PwC policy, standard, or PwC’s Global Code of Conduct.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don’t feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue.

Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

Yes you can. However, we would encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique.

For the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter. However, if total anonymity is requested, it is important to note that successful investigation and resolution of the matter may depend on the amount of information shared and ongoing interaction. There are limits on the firm's ability to investigate and resolve issues in circumstances in which the caller chooses to remain anonymous.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

If you decide to submit your report anonymously, please see point 8 above.

If you decide to submit your name when making a report, your identity will be treated with the highest levels of confidentiality and will only be shared with people on a strictly need-to-know basis either to investigate the report or if required by law. However, we cannot guarantee that the wrongdoer will not become aware of your identity as part of the investigation process, as the nature of the issue may, without direct disclosure by us, subsequently naturally reveal the identities of people involved. This could happen, for example but not limited to, if the case is particularly unique, and/or where we may be required to disclose your identity if you acted maliciously or deliberately abused the process, the accused raises a claim, or we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data unless it's necessary and relevant

We do not require submission of sensitive personal data through PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will delete any sensitive personal data that is not necessary to investigate a concern.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and

time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

15. What legal justification do you rely on to process personal data?

The data protection laws of some jurisdictions require that we set out in this document our justification, based on law, for collecting and processing your personal data.

We rely on our legitimate interests to process your personal data in connection with PwC Ethics Helpline. Please note that where we rely on our legitimate interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests.

In connection with PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. To the extent we need to do this, the legal basis for such processing is that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or that the processing is necessary for the establishment, exercise or defence of legal claims.

16. For how long do you keep my personal data?

We retain the personal data processed by us for as long as is considered necessary for the purpose for which it was collected. This will vary according to the law and regulation applicable to the territory in which the data controller is based. In the absence of specific legal or regulatory requirements, our baseline retention period for records and other documentary evidence created in the PwC Ethics Helpline is 10 years from the closure of an investigation.

17. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.



You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed.
- You may be able to request deletion or erasure of your personal data in the following cases:
 - ☐ the personal data is no longer necessary in relation to the purposes for which it was collected and processed;
 - ☐ our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds;
 - ☐ your personal data has been unlawfully processed; or
 - ☐ your personal data must be erased to comply with a legal obligation to which we are subject.
- You may be able to restrict personal data processing in the following cases:
 - ☐ for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data;
 - ☐ your personal data have been unlawfully processed and you request restriction of processing instead of deletion;
 - ☐ your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or
 - ☐ for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us.
- You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us.

You may have the right to lodge complaints about personal data handling with your local data protection regulator.

18. Which other parties could handle my personal data?

a. Other PwC Member Firms

We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report.

b. Third Party Providers

We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems.

The third-party providers may use their own third-party subcontractors that have access to personal data (sub-processors).

It is our policy to use only third-party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.

c. Other recipients of personal data

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and
- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

19. Transfers of Personal Data

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries who may not have laws that provide specific protection for personal data. We will carry out such transfers only where we have a lawful basis to do so, including to a recipient (i) who is in a country which provides an adequate level of protection for personal data; or (ii) under an agreement which covers the applicable requirements for the transfer of personal data.

If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or
- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.

20. Data residency

PwC Ethics helpline is a cloud-based tool which is running and hosted outside the Middle East. Therefore, do not share confidential data owned or related to government entities or private sector regulated entities in the Middle East.

21. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

22. Contact points for questions and exercising legal rights

If you would like to exercise your legal rights or ask a question in relation to this privacy statement, please contact the ME Data Protection team at: mer_me_data_protection_management@pwc.com

Alternatively, you can:

- [submit a request](#) if you wish to exercise a legal right in relation to your personal data; and/or
- submit an [enquiry](#) if you have a question about PwC's handling of your personal data.



Singapore

PwC Ethics Helpline - Frequently Asked Questions and Privacy Information

Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline.

The FAQs and Privacy Information Document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data.

This document was last updated March 2021. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date.

Click on the links below to navigate these FAQs

[Key terms used in these FAQs](#)

[Who is responsible for the personal data I submit to PwC Ethics Helpline?](#)

[Who can use PwC Ethics Helpline?](#)

[How do I contact PwC Ethics Helpline?](#)

[What kinds of issues can I raise with PwC Ethics Helpline?](#)

[When should I use other reporting channels?](#)

[What if the information I provide turns out to be incorrect?](#)

[Can I make a report anonymously?](#)

[If I submit a report, is my identity protected?](#)

[What personal data do you collect and why?](#)

[Do not submit sensitive personal data unless it's necessary and relevant](#)

[Site usage data that is collected automatically](#)

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[Which other parties could handle my personal data?](#)

[Transfers of Personal Data from Singapore and from the European Economic Area](#)

[Children](#)

[Contact points for questions and exercising legal rights](#)

1. Key terms used in these FAQs

In these FAQs, we refer to information about you or information that identifies you as “**personal data**” or “**personal information**.” We use the term “**processing**” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to PwC Ethics Helpline?

The data controller of personal data you provide to PwC Ethics Helpline is the PwC firm that is responsible for addressing or investigating the matter you have raised. This is usually the PwC firm where the incident took place or that is directly connected with the matter you have raised. A “data controller” has primary responsibility for ensuring that the handling of your personal data complies with data protection laws.

For a list of active client facing entities within the PwC network and countries and regions in which PwC member firms operate, see the links provided at the beginning of this PDF document.



In this document, “we,” “us” and “PwC” means the PwC firm that is responsible for addressing the matter raised and that is the data controller of your personal information.

3. Who can use PwC Ethics Helpline?

PwC Ethics Helpline can be used by PwC workers (including PwC partners, directors, managers, employees, independent contractors, and contingent workers) and external stakeholders, such as business partners, clients, suppliers, and anyone who has interacted with PwC. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of the PwC Network as further specified below.

4. How do I contact PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone and by Web.

PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24-hour access. NAVEX specialists will receive reports submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC’s Global Code of Conduct; or (3) unethical conduct.	Asking a question about any PwC policy, standard, or PwC’s Global Code of Conduct.

In certain countries, PwC may only accept reports relating to certain matters, such as financial, accounting, auditing, and bribery matters. If your concern pertains to a matter that under applicable legislation can’t be reported to PwC Ethics Helpline, the report will not be dealt with by PwC Ethics Helpline and you will be advised to report the matter directly to your local manager, partner, ethics team, or HC representative, as appropriate.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don’t feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue.

Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

We encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique. Note that, for the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

Your identity will be treated with the highest levels of confidentiality and will only be shared with people who need access to this to investigate the report or who are part of legal proceedings.

We will not disclose your identity to the alleged wrongdoer. Please note that the exceptional situation where we may be required to do this is if you acted maliciously or deliberately abused the process, the accused raises a claim, and we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary, as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data unless it's necessary and relevant

We do not require and we discourage submission of sensitive personal data through PwC Ethics Helpline.

Examples of this are national identification numbers, passport numbers, race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will promptly delete any sensitive personal data that is not necessary to investigate a concern.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third-party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

15. What legal justification do you rely on to process personal data?

The data protection laws of some jurisdictions require that we set out in this document our justification, based on law, for collecting and processing your personal data.

If we collect your data from you within Singapore, we will collect, use or disclose your personal data for reasonable business purposes only if there is consent or deemed consent from you and information on such purposes have been notified. We may also collect, use or disclose personal data if it is required or authorised under applicable laws.

If we collect your data from you outside of Singapore, we rely on our legitimate interests to process your personal data in connection with PwC Ethics Helpline. Please note that where we rely on our legitimate interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests.

In connection with PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. However, where such information is shared with us within Singapore, to the extent we need to do this, the legal basis for such processing is that you provide us your explicit consent to use sensitive personal data provided to us in accordance with this privacy information document or, if you are outside of Singapore, that such processing is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or that the processing is necessary for the establishment, exercise or defence of legal claims.

16. For how long do you keep my personal data?

We only keep personal data (i) for the period of time needed to investigate your report or (ii) as otherwise necessary in connection with disciplinary proceedings, legal proceedings (including appeals), or other investigation or inquiry; or (iii) where retention is necessary for a legal or business purpose.

If we determine that a report is unsubstantiated, we will securely delete the personal data associated with the unsubstantiated report as soon as practicable following this determination and in accordance with applicable law.

17. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed.
- You may be able to request deletion or erasure of your personal data in the following cases:
 - ☐ the personal data is no longer necessary in relation to the purposes for which it was collected and processed;
 - ☐ Where we collect your information from within Singapore, where our legal ground for processing is based on consent, and you wish to withdraw any consent given (or deemed to have been given) in respect of our processing of your personal data and we are not required or authorised to retain the personal data under applicable laws;
 - ☐ In the case where we collect your information from outside of Singapore, our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds;
 - ☐ your personal data has been unlawfully processed; or
 - ☐ your personal data must be erased to comply with a legal obligation to which we are subject.
- You may be able to restrict personal data processing in the following cases:
 - ☐ for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data;
 - ☐ your personal data have been unlawfully processed and you request restriction of processing instead of deletion;
 - ☐ your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or
 - ☐ for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us.
- You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us.

You may have the right to lodge complaints about personal data handling with your local data protection regulator.



18. Which other parties could handle my personal data?

a. Other PwC Member Firms

We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report.

b. Third Party Providers

We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems.

The third-party providers may use their own third-party subcontractors that have access to personal data (sub-processors).

It is our policy to use only third-party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.

c. Other recipients of personal data

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and
- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

19. Transfers of Personal Data from Singapore and from the European Economic Area

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries outside Singapore or outside the European Economic Area (EEA). Recipient countries may not have laws that provide specific protection for personal data.

If we collect your personal data within Singapore, we will ensure that any transfers of personal data to a territory outside of Singapore will be in accordance with the Personal Data Protection Act 2012 (No. 12 of 2012) (“**PDPA**”) so as to ensure a standard of protection to personal data so transferred that is comparable to the protection under the PDPA.

If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or
- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.

20. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.



21. Contact points for questions and exercising legal rights

You can:

- [submit a request](#) if you wish to exercise a legal right in relation to your personal data; and/or
- submit an [enquiry](#) if you have a question about PwC's handling of your personal data.

For Navex website

You can use PwC Ethics Helpline to report a suspected serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard, or PwC's Global Code of Conduct; or (3) unethical conduct.

You can also contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or PwC's Global Code of Conduct.

When you report a concern to PwC Ethics Helpline, it will be directed to the ethics team in the PwC firm in your selected country/territory.

PwC Ethics Helpline FAQs and Privacy Information Document (For use in Singapore only).

Click [here](#) to view the FAQs and Privacy Information Document for the country connected with the matter you have raised.

The FAQs and Privacy Information Document explains what personal data we collect when you voluntarily contact PwC Ethics Helpline, how this information may be used and shared, and your rights in relation to personal data.

Consent and Acknowledgement (mandatory to click before submitting report):

Click [here](#) to acknowledge you have read, understood and, if you are in Singapore that you consent to your personal data being collected, used and disclosed in accordance with, the PwC Ethics Helpline FAQs and Privacy Information Document.

PwC Ethics Helpline is NOT an emergency service. This is not the place to report events presenting an immediate threat to life or property and we may not be able to reply immediately. If you require emergency assistance, contact your public emergency service.



Slovak Republic

PwC Ethics Helpline - Frequently Asked Questions and Privacy Information

Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline.

The FAQs and Privacy Information Document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data.

This document was last updated in April 2021. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date.

Key terms used in these FAQs

Who is responsible for the personal data I submit to PwC Ethics Helpline?

Who can use PwC Ethics Helpline?

How do I contact PwC Ethics Helpline?

What kinds of issues can I raise with PwC Ethics Helpline?

When should I use other reporting channels?

What if the information I provide turns out to be incorrect?

Can I make a report anonymously?

If I submit a report, is my identity protected?

What personal data do you collect and why?

Do not submit sensitive personal data unless it's necessary and relevant

Site usage data that is collected automatically

What personal data do you record if I ask a question about PwC policies or standards?

Must I provide personal data as a statutory or contractual requirement?

What legal justification do you rely on to process personal data?

For how long do you keep my personal data?

Automated decision making

What are my rights in connection with my personal data?

Which other parties could handle my personal data?

Transfers of Personal Data from the European Economic Area

Children

Contact points for questions and exercising legal rights

1. Key terms used in these FAQs

In these FAQs and Privacy Information, we refer to information about you or information that identifies you as “personal data” or “personal information.” We use the term “processing” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to PwC Ethics Helpline?

The data controller of personal data you provide to PwC Ethics Helpline is one from the following entities: PricewaterhouseCoopers Slovensko, s.r.o., PricewaterhouseCoopers Advisory s.r.o., PricewaterhouseCoopers Tax, k.s., PricewaterhouseCoopers Legal, s.r.o. or PricewaterhouseCoopers CEE Firm Services s.r.o., the Slovakia firms of the PwC global network. The respective Slovakia firm will investigate complaints under its responsibilities if the incident occurred in Slovakia in connection with its operations or if it is directly connected with the matter you have raised. As “data controller”, the respective Slovakia firm investigating the complaint has primary responsibility for ensuring that the handling of your personal data complies with relevant data protection laws. In this document,



“we,” “us” and “PwC” means the Slovakia firm of the PwC global network that is responsible for addressing the matter raised and that is the data controller of your personal information.

3. Who can use PwC Ethics Helpline?

PwC Ethics Helpline can be used by anyone, including PwC personnel (e.g. PwC partners, directors, managers, employees, independent contractors, and contingent workers), external stakeholders, such as business partners, clients, suppliers, and anyone else who has interacted with PwC or has an interest in our activities. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of PwC as further specified below.

4. How do I contact PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone ([link](#)) and by Web ([link](#)).

PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24-hour access. NAVEX specialists will receive reports submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC’s Global Code of Conduct; or (3) unethical conduct

Asking a question about any PwC policy, standard, or PwC’s Global Code of Conduct.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don’t feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue.

Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and relevant consequences would be taken (e.g. it could result in disciplinary measures for PwC employees up to and including dismissal in appropriate cases.).

8. Can I make a report anonymously?

We encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique. Note that, for the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

Your identity will be treated with the highest levels of confidentiality and will only be shared with people who need access to this to investigate the report or who are part of legal proceedings.

We will not disclose your identity to the alleged wrongdoer. Please note that the exceptional situation where we may be required to do this is if you acted maliciously or deliberately abused the process, the accused raises a claim, and we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary, as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data unless it's necessary and relevant

We do not require submission of sensitive personal data through PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation.

However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will promptly delete any sensitive personal data that is not necessary to investigate a concern.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third-party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no direct statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

15. What legal justification do we rely on to process personal data?

We rely on our legal obligation according to the Act No. 54/2019 Coll. on the protection of whistleblowers of antisocial activity and on amendments to certain acts, as amended as well as our legitimate interests to process your personal data in connection with PwC Ethics Helpline. Please note that where we rely on our legitimate interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests.

In connection with PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. To the extent we need to do this, the condition for such processing, which will vary according to the specific matter under investigation, will be one of the categories below:

- that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or
- that the processing is necessary for the establishment, exercise or defence of legal claims, or
- that the processing is necessary for reasons of substantial public interest.

16. For how long do you keep my personal data?

We retain the personal data processed by us for as long as is considered necessary for the purpose for which it was collected. Our baseline retention period for records and other documentary evidence created in the PwC Ethics Helpline is 10 years from the closure of an investigation.

17. Automated decision making

Your personal data will not be used for automated decision-making, including profiling, which produces legal effects concerning you or similarly significantly affects you.

18. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed.
- You may be able to request deletion or erasure of your personal data in the following cases:
- the personal data is no longer necessary in relation to the purposes for which it was collected and processed;

- our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds;
- your personal data has been unlawfully processed; or
- your personal data must be erased to comply with a legal obligation to which we are subject.

You may be able to restrict personal data processing in the following cases:

- for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data;
 - your personal data have been unlawfully processed and you request restriction of processing instead of deletion;
 - your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or
 - for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us.
-
- You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us.

You may have the right to lodge complaints about personal data handling with your local data protection regulator. For further information on your rights and how to complain to your local data protection regulator, please refer to the following website <https://dataprotection.gov.sk/uouu/en>

19. Which other parties could handle my personal data?

a. Other PwC Member Firms

We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report.

b. Third Party Providers

We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems. The third-party providers may use their own third-party subcontractors that have access to personal data (sub-processors).

It is our policy to use only third-party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.

c. Other recipients of personal data

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and
- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

20. Transfers of Personal Data from the European Economic Area



If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries outside the European Economic Area (EEA). Recipient countries may not have laws that provide specific protection for personal data.

If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or
- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.

21. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

22. Contact points for questions and exercising legal rights

If you would like to exercise your legal rights or ask a question in relation to this privacy statement, please contact the Slovakia Data Protection team at: sk_privacy@pwc.com or SK Privacy , Karadžičova 2, 815 32 Bratislava.

Slovenia

PwC Ethics Helpline - Frequently Asked Questions and Privacy Information

Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline.

The FAQs and Privacy Information Document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data.

This document was last updated in April 2021. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date.

Key terms used in these FAQs

Who is responsible for the personal data I submit to PwC Ethics Helpline?

Who can use PwC Ethics Helpline?

How do I contact PwC Ethics Helpline?

What kinds of issues can I raise with PwC Ethics Helpline?

When should I use other reporting channels?

What if the information I provide turns out to be incorrect?

Can I make a report anonymously?

If I submit a report, is my identity protected?

What personal data do you collect and why?

Do not submit sensitive personal data unless it's necessary and relevant

Site usage data that is collected automatically

What personal data do you record if I ask a question about PwC policies or standards?

Must I provide personal data as a statutory or contractual requirement?

What legal justification do you rely on to process personal data?

For how long do you keep my personal data?

Automated decision making

What are my rights in connection with my personal data?

Which other parties could handle my personal data?

Transfers of Personal Data from the European Economic Area

Children

Contact points for questions and exercising legal rights

1. Key terms used in these FAQs

In these FAQs and Privacy Information, we refer to information about you or information that identifies you as “personal data” or “personal information.” We use the term “processing” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to PwC Ethics Helpline?

The data controller of personal data you provide to PwC Ethics Helpline is PricewaterhouseCoopers d.o.o. and PwC Svetovanje d.o.o. or such PwC member firm, listed under this [link](#), the Slovenian firms of the PwC global network. The Slovenian firms will investigate complaints under its responsibilities if the incident occurred in Slovenia or if it is directly connected with the matter you have raised. As “data controller”, the Slovenian firms have primary responsibility for ensuring that the handling of your personal data complies with relevant data protection laws. In this document, “we,” “us” and “PwC” means the Slovenian firms of the PwC global network that are responsible for addressing the matter raised and that are the data controller of your personal information.



3. Who can use PwC Ethics Helpline?

PwC Ethics Helpline can be used by anyone, including PwC personnel (e.g. PwC partners, directors, managers, employees, independent contractors, and contingent workers), external stakeholders, such as business partners, clients, suppliers, and anyone else who has interacted with PwC or has an interest in our activities. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of PwC as further specified below.

4. How do I contact PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone ([link](#)) and by Web ([link](#)).

PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24-hour access. NAVEX specialists will receive reports submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC's Global Code of Conduct; or (3) unethical conduct

Asking a question about any PwC policy, standard, or PwC's Global Code of Conduct.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don't feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue.

Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

We encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique. Note that, for the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

Your identity will be treated with the highest levels of confidentiality and will only be shared with people who need access to this to investigate the report or who are part of legal proceedings.



We will not disclose your identity to the alleged wrongdoer. Please note that the exceptional situation where we may be required to do this is if you acted maliciously or deliberately abused the process, the accused raises a claim, and we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary, as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data unless it's necessary and relevant

We do not require submission of sensitive personal data through PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation.

However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will promptly delete any sensitive personal data that is not necessary to investigate a concern.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third-party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

15. What legal justification do we rely on to process personal data?

We rely on our legitimate interests to process your personal data in connection with PwC Ethics Helpline. Please note that where we rely on our legitimate interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests.

In connection with PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. To the extent we need to do this, the condition for such processing, which will vary according to the specific matter under investigation, will be one of the categories below:

- that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or
- that the processing is necessary for the establishment, exercise or defence of legal claims, or
- that the processing is necessary for reasons of substantial public interest.

16. For how long do you keep my personal data?

We retain the personal data processed by us for as long as is considered necessary for the purpose for which it was collected. Our baseline retention period for records and other documentary evidence created in the PwC Ethics Helpline is 10 years from the closure of an investigation.

17. Automated decision making

Your personal data will not be used for automated decision-making, including profiling, which produces legal effects concerning you or similarly significantly affects you.

18. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed.
- You may be able to request deletion or erasure of your personal data in the following cases:
 - ☐ the personal data is no longer necessary in relation to the purposes for which it was collected and processed;
 - ☐ our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds;
 - ☐ your personal data has been unlawfully processed; or
 - ☐ your personal data must be erased to comply with a legal obligation to which we are subject.
- You may be able to restrict personal data processing in the following cases:
 - ☐ for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data;

- ☐ your personal data have been unlawfully processed and you request restriction of processing instead of deletion;
- ☐ your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or
- ☐ for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us.

- You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us.

You may have the right to lodge complaints about personal data handling with your local data protection regulator. For further information on your rights and how to complain to Slovenian Information Commissioner, please refer to the following website: www.ip-rs.si.

19. Which other parties could handle my personal data?

a. Other PwC Member Firms

We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report.

b. Third Party Providers

We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems.

The third-party providers may use their own third-party subcontractors that have access to personal data (sub-processors).

It is our policy to use only third-party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.

c. Other recipients of personal data

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and
- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

20. Transfers of Personal Data from the European Economic Area

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries outside the European Economic Area (EEA). Recipient countries may not have laws that provide specific protection for personal data.

If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or
- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.

**21. Children**

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

22. Contact points for questions and exercising legal rights

If you would like to exercise your legal rights or ask a question in relation to this privacy statement, please contact the Slovenian Data Protection team via the following [form](#).

Spain/Andorra

PwC Ethics Helpline - Frequently Asked Questions and Privacy Information

Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline.

The FAQs and Privacy Information Document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data.

This document was last updated in December 2020. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date.

FAQs

- Key terms used in these FAQs
- Who is responsible for the personal data I submit to the PwC Ethics Helpline?
- Who can use the PwC Ethics Helpline?
- How do I contact the PwC Ethics Helpline?
- What kinds of issues can I raise with the PwC Ethics Helpline?
- When should I use other reporting channels?
- What if the information I provide turns out to be incorrect?
- Can I make a report anonymously?
- If I submit a report, is my identity protected?
- What personal data do you collect and why?
- Do not submit sensitive personal data unless it's necessary and relevant
- Site usage data that is collected automatically
- What personal data do you record if I ask a question about PwC policies or standards?
- Must I provide personal data as a statutory or contractual requirement?
- What legal justification do you rely on to process personal data?
- For how long do you keep my personal data?
- What are my rights in connection with my personal data?
- Which other parties could handle my personal data?
- Transfers of Personal Data from the European Economic Area
- Children
- Contact points for questions and exercising legal rights

PwC Ethics Helpline (Canal de denuncias) - Preguntas Frecuentes e Información de Privacidad

Por favor, antes de utilizar el Canal de Denuncias de PwC, lea atentamente las Preguntas Frecuentes (FAQs) y la información de Privacidad.

Las FAQs y la Información de Privacidad explican qué asuntos pueden ser reportados a través del Canal de Denuncias de PwC, cómo son tratados los datos personales suministrados, y los derechos que usted ostenta en relación con ellos.

Este documento fue actualizado por última vez en diciembre de 2020. Podemos actualizarlo en el futuro. Si lo hacemos, cambiaremos la fecha de última actualización en esta página. El documento modificado aplica desde la última fecha de actualización.

FAQs

- Definiciones.
- ¿Quién es responsable del Tratamiento de los datos que se recogen a través del Canal de Denuncias de PwC?
- ¿Quién puede utilizar el Canal de Denuncias de PwC?
- ¿Cómo puedo contactar con el Canal de Denuncias de PwC?
- ¿Para qué temas puedo utilizar el Canal de Denuncias de PwC?
- ¿Cuándo debo emplear otros canales de denuncia?
- ¿Qué sucede si la información que suministro resulta ser incorrecta?
- ¿Puedo realizar la denuncia de forma anónima?
- Si envío una denuncia, ¿queda protegida mi identidad?
- ¿Qué datos personales se recaban y con qué fines?
- No proporcione datos personales sensibles a menos que sea necesario y relevante.
- Recogida automática de datos.
- ¿Qué datos personales se guardan si consulto sobre las políticas o estándares de PwC?
- ¿Debo proporcionar datos personales como requisito legal o contractual?
- ¿Cuál es la base legitimadora para el tratamiento de datos personales?
- ¿Durante cuánto tiempo se conservan mis datos personales?
- ¿Cuáles son mis derechos en relación con mis datos personales?
- ¿Qué otras partes (terceros distintos a PwC) pueden tratar mis datos personales?
- Transferencia de Datos desde la Comunidad Económica Europea (CEE).
- Menores de Edad
- Contactos para preguntas y ejercicio de derechos legales

1. Definiciones



1. Key terms used in these FAQs

In these FAQs, we refer to information about you or information that identifies you as “personal data” or “personal information.” We use the term “processing” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

We use the terms “PwC entities” or “PwC memberfirms” to denominate one or more entities that belong to PwC network (where all and everyone are separate and independent legal entities).

This document uses the terms “us” and “PwC” to refer the PwC member firm which is in charge of carrying out the investigation about the reported issue and will be the controller of personal data.

2. Who is responsible for the personal data I submit to the PwC Ethics Helpline?

The data controller of personal data you provide to PwC Ethics Helpline is the PwC firm that is responsible for addressing or investigating the matter you have raised.

This is usually the PwC firm where the incident took place or that is directly connected with the matter you have raised. A “data controller” has primary responsibility for ensuring that the handling of your personal data complies with data protection laws.

For a list of active client facing entities within the PwC network and countries and regions in which PwC member firms operate, see the links provided at the beginning of this PDF document. Note that we use “PwC firms in the Network” or “PwC Network” to refer to one or more of its member firms (where all and everyone are independent legal firms).

In this document, “we,” “us” and “PwC” means the PwC firm that is responsible for addressing the matter raised and that is the data controller of your personal information.

3. Who can use the PwC Ethics Helpline?

PwC Ethics Helpline can be used by PwC staff (including PwC partners, directors, managers and employees); PwC independent contractors and external stakeholders, such as business partners, clients, suppliers, and anyone who has interacted with PwC. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of the PwC Network as further specified below.

4. How do I contact the PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone and by Web.

PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24-hour access.

En estas FAQs, por “datos personales” o “información personal” nos referimos a toda información sobre usted o aquella que le pueda identificar. Empleamos el término “tratamiento” para describir de forma colectiva cualquier operación que implique uso de datos personales, incluyendo su recogida, almacenamiento, organización, análisis, revisión, transferencia y destrucción.

Utilizamos los términos “entidades PwC” o “firmas miembro de la red PwC” para referirnos a una o más entidades que forman parte de la red de firmas PwC (en la que todas y cada una de ellas son- entidades legales separadas e independientes).

En este documento, los términos “nosotros” y “PwC” se refieren a la firma PwC encargada de investigar el asunto reportado y será la Responsable del Tratamiento de sus datos personales.

2. ¿Quién es el responsable del Tratamiento de los datos personales que se recogen a través del Canal de Denuncias de PwC?

El Responsable del Tratamiento de los datos personales que usted suministre a través del Canal de Denuncias de PwC es la firma PwC que llevará a cabo la investigación del asunto que usted ha reportado.

Normalmente será la firma PwC en la que tuvo lugar el incidente o que está directamente relacionada con el asunto reportado. El Responsable del Tratamiento se asegurará de que el tratamiento de sus datos personales cumple con la legislación aplicable de protección de datos.

Consulte los enlaces que se encuentran al inicio de este documento PDF para encontrar la lista actualizada de entidades PwC que brindan servicios a clientes y los países en los que operan dichas entidades.

3. ¿Quién puede utilizar el Canal de Denuncias de PwC?

El Canal de Denuncias de PwC puede ser utilizado por el personal de PwC (incluidos socios, directores, gerentes y empleados); así como por terceros externos, tales como, clientes, proveedores, contratistas independientes y cualquiera que haya interactuado con PwC.

Estas personas podrán utilizar de forma voluntaria el Canal de Denuncias de PwC para realizar consultas o reportar alguna preocupación relacionada con la actividad de las “entidades PwC” como se especifica más adelante.

4. ¿Cómo puedo contactar con el Canal de Denuncias de PwC?

Hay dos maneras de utilizar el Canal de Denuncias de PwC: por teléfono y por la Web.

PwC ha contratado a NAVEX, un tercero independiente, para administrar el Canal.

El canal está accesible las 24 horas. Los especialistas de NAVEX recibirán los reportes realizados a través de la página web o por teléfono y los enviarán a las personas apropiadas de PwC para su revisión.

5. ¿Para qué temas puedo utilizar el Canal de Denuncias de PwC?



NAVEX specialists will receive reports submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with the PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC's Global Code of Conduct; or (3) unethical conduct.

Asking a question about any PwC policy, standard, or PwC's Global Code of Conduct.

If your concern pertains to a matter that under applicable legislation or local PwC policies can't be reported to or dealt with by PwC Ethics Helpline, the report will not be dealt with by PwC Ethics Helpline and your report will be redirected by PwC Ethics Helpline to the appropriate body within PwC.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels (your local manager, partner, team leader or HC representative, as appropriate). If you don't feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you are sure or at least believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue.

Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

We encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

If you make a report anonymously, we will review it. Nevertheless, we cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique or if the facts reported are already known by third parties.

(i) Usted podrá utilizar el Canal de Denuncias de PwC para reportar cualquier conducta que usted considere contraria a (1) las leyes y/o regulaciones; (2) a una política estándar o Código de Conducta de PwC; o (3) a la ética de los negocios.

(ii) Realizar preguntas sobre cualquier política, o estándar de PwC o acerca del Código de Conducta de ésta.

Si su denuncia está relacionada con un asunto que; por aplicación de la ley o de o de las políticas de PwC España, el Canal de denuncias de PwC no pudiera tramitar, su denuncia será redireccionada a quien corresponda de PwC, si es el caso.

6. ¿Cuándo debo emplear otros canales de denuncia?

Considere si puede tratar el asunto de manera eficaz con alguien directamente en PwC a través de los canales existentes (su gerente, socio, "team leader" o BP de Capital Humano, según corresponda).

Si no se siente cómodo haciendo esto, o no sabe a quién contactar, utilice el Canal de Denuncias de PwC.

7. ¿Qué sucede si la información que aporte resulta ser incorrecta?

Por favor, sea consciente de que la información que usted aporte puede afectar a otras personas. Por lo tanto, usted solo deberá aportar la información de cuya veracidad Ud. no tenga duda o que, al menos, usted crea que es veraz. En ningún caso habrá represalias contra quien reporte un asunto de buena fe a través del Canal de Denuncias de PwC, aunque luego resulte que la información reportada sea incorrecta.

La actuación de mala fe o el abuso del Canal de Denuncias de PwC en ningún caso serán tolerados y podrán adoptarse medidas disciplinarias, incluido el despido, en los casos en los que dicha actuación sea maliciosa o abusiva.

8. ¿Puedo realizar la denuncia de forma anónima?

Le rogamos que se identifique cuando realice una denuncia, ya que esto nos ayudará no solo en el desarrollo de una correcta investigación, sino que además nos ayudará a protegerle de eventuales represalias. Su identidad y la información que suministre serán tratadas con los más altos niveles de confidencialidad y solo serán revelados en los casos en que ello sea necesario.

Si realiza una denuncia de forma anónima, la revisaremos.

Sin embargo, no podemos garantizar el anonimato en todo momento ya que, la naturaleza de la denuncia efectuada puede por si misma revelar las identidades de las personas involucradas. Esto podría suceder, por ejemplo, si el caso es particularmente singular o si los hechos denunciados ya son conocidos por terceros.

En cualquier caso, tenga en cuenta que, si usted mantiene el anonimato al reportar su denuncia, es posible que tengamos que desestimar el caso como consecuencia de no poder garantizar al denunciado su pleno derecho a la defensa y/o por falta de pruebas y/o

In any case, note please that if you keep your claim anonymous, we might have to dismiss the case as a consequence of not being able to guarantee the accused his/her full right to defense and/or because of lack of evidence and/or due to an impossibility to carry out the investigation with the due guarantees that the procedure requires.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

Your identity will be treated with the highest levels of confidentiality and will only be shared with people who need access to this to investigate the report or who are part of legal or internal proceedings.

Under exceptional situations we may be required to reveal your identity. For example, we could do this if you acted maliciously or deliberately abused the process, the accused raises a claim, and/or the law compels us to do so.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who may or actually have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary, as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data unless it's necessary and relevant.

We do not require submission of sensitive personal data through the PwC Ethics Helpline.

Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, we might receive sensitive personal data because you volunteer this as part of a report. We only use

por imposibilidad material de llevar a cabo la investigación con las debidas garantías que exige el procedimiento.

Adicionalmente, le pedimos que por favor nos proporcione todos los detalles necesarios para permitirnos investigar el asunto denunciado.

9. ¿Mi identidad es protegida si presento una denuncia?

Su identidad será tratada con los más altos niveles de confidencialidad y será compartida únicamente con aquellos que necesiten tener acceso a ella para investigar la denuncia y/o con quienes sean parte en el procedimiento (interno o legal).

Por favor tenga en cuenta que en situaciones excepcionales podemos vernos obligados a revelar su identidad. Por ejemplo, en el supuesto de que usted actúe de mala fe o abuse deliberadamente del procedimiento o del Canal de Denuncias nos veremos obligados a revelar su identidad.

10. ¿Qué datos personales se recaban y con qué fines?

Los datos que se recogen son aquéllos que usted nos aporta cuando realiza la denuncia.

Estos pueden ser:

- su nombre y relación con PwC;
- datos identificativos, función y datos de contacto, tanto suyos como de aquéllos que estén afectados por o involucrados en la denuncia; y
- datos identificativos, función, datos de contacto y otros datos personales de aquéllos que puedan tener o efectivamente tengan conocimiento sobre el tema denunciado.

También podemos recopilar datos personales sobre usted de forma indirecta. Estos podrán ser suministrados, entre otros, por cualquier otra persona involucrada de cualquier manera en la investigación o en el procedimiento.

Trataremos los datos personales únicamente cuando sea imprescindible para gestionar y llevar a cabo la investigación de su denuncia. También podremos tratar los datos personales, si fuese necesario, para cumplir con nuestras obligaciones legales (la ley nos puede exigir que informemos de ciertos asuntos a las autoridades pertinentes) o en el marco de procedimientos judiciales.

11. No proporcione datos personales sensibles a menos que sea necesario y relevante.

No requerimos que se nos suministren datos personales sensibles a través del Canal de Denuncias de PwC.

Se consideran datos sensibles: origen étnico o racial, creencias religiosas o filosóficas, opiniones políticas, antecedentes penales, salud física o mental, afiliación sindical, datos genéticos o biométricos (cuando se usen para identificar de manera única a alguien) y vida u orientación sexual de una persona física. No obstante, podremos recibir datos personales sensibles que usted u otras personas involucradas en el procedimiento voluntariamente suministren como parte de una denuncia o de las pruebas a practicar. Únicamente utilizaremos aquellos datos que sean necesarios para investigar la

personal data as necessary to investigate a report and we will promptly delete any sensitive personal data that is not necessary to investigate a concern.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third-party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact the PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to the PwC Ethics Helpline is not mandatory.

15. What legal justification do you rely on to process personal data?

The applicable Spanish data protection laws, require that we set out in this document our justification, based on law, for collecting and processing your personal data.

We rely on our legitimate interests to process your personal data in connection with the PwC Ethics Helpline. Please note that where we rely on our legitimate interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests.

In connection with the PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

denuncia y eliminaremos aquellos otros datos personales sensibles que no sean necesarios para la investigación.

12. El sitio web emplea datos recogidos automáticamente.

El Canal de Denuncias de PwC, proporcionado por nuestro proveedor externo NAVEX, recoge automáticamente ciertos datos de registro sobre las visitas al sitio web. Estos incluyen la dirección de internet, el buscador, el idioma del buscador, y la fecha y hora de su solicitud. Esta información de registro es utilizada para mejorar el funcionamiento del Canal y no se encuentra vinculada a usted personalmente. Para mayor información vea la declaración de privacidad de NAVEX en la parte inferior de la página web principal del Canal de Denuncias de PwC.

13. ¿Qué datos personales registran si consulto sobre las políticas o estándares de PwC?

Puede contactar con el Canal de Denuncias de PwC para consultar sobre cualquiera de las políticas, estándares o el Código de Conducta de PwC.

Utilizamos datos personales (normalmente nombre, cargo y correo electrónico) según sea necesario para comunicarnos con usted y responder a sus preguntas. No mantenemos archivos de las preguntas realizadas de forma que se identifiquen con individuos concretos. Solamente se identifica a los individuos concretos cuando se reporta una sospecha de incumplimiento relativo al negocio de cualquiera de la firmas que integran la red de firmas PwC; en cuyo caso, el asunto será tratado tal y como se describe en otras secciones de este documento.

14. ¿Debo proporcionar datos personales como requisito legal o contractual?

El suministro de datos personales a través del Canal de Denuncias de PwC es voluntario y no existen requisitos legales o contractuales que obliguen a suministrar datos personales. Contactar o reportar al Canal de Denuncias de PwC no es obligatorio.

15. ¿Cuál es la base legitimadora para el tratamiento de datos personales?

La legislación Española de protección de datos requiere que establezcamos en este documento la base legitimadora del tratamiento de sus datos personales.

Nos basamos en nuestro interés legítimo para procesar sus datos personales en relación con el Canal de Denuncias de PwC. Tenga en cuenta que cuando nos basamos en este interés legítimo, lo hacemos sobre la base de que se ha evaluado que éste no tiene preeminencia sobre ninguno de sus derechos fundamentales.

Respecto del Canal de Denuncias de PwC, nuestros

legítimos son:

- nuestro interés legítimo en permitir a las personas consultar y reportar sus sospechas de incumplimientos graves de forma confidencial; y
- nuestro interés legítimo de identificar, prevenir y actuar frente a potenciales incumplimientos de la ley, del Código de Conducta y de nuestros estándares profesionales.

We do not intend to process sensitive personal data in connection with the PwC Ethics Helpline. To the extent we need to do this, the legal basis for such processing is that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of compliance, employment, social security and social protection law, or that the processing is necessary for the establishment, exercise or defense of legal claims (either judicial or extrajudicial).

16. For how long do you keep my personal data?

We only keep personal data (i) for the period of time needed to investigate your report or (ii) as otherwise necessary in connection with disciplinary proceedings, legal proceedings (including appeals), or other investigation or inquiry or (iii) in every case, for the period the law may require.

17. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws:

(i) You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.

(ii) You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed.

(iii) You may be able to request deletion or erasure of your personal data in the following cases:

☐ the personal data is no longer necessary in relation to the purposes for which it was collected and processed;

☐ our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds;

☐ your personal data has been unlawfully processed; or
☐ your personal data must be erased to comply with a legal obligation to which we are subject.

(iv) You may be able to restrict personal data processing in the following cases:

☐ for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data;

☐ your personal data have been unlawfully processed and you request restriction of processing instead of deletion;

☐ your personal data is no longer necessary in relation to the purposes for which it was collected and processed but

Nuestra intención es no tratar datos personales sensibles, no obstante en la medida en la que necesitemos hacerlo, la base legal para dicho tratamiento es que sea necesario (i) para cumplir con nuestras obligaciones y ejercitar los derechos específicos de PwC en el ámbito del “Compliance”-cumplimiento regulatorio-, laboral, seguridad social y derechos de protección social, o (ii) que sea necesario para que PwC pueda plantear, desarrollar, ejercitar o defenderse de eventuales acciones legales (judiciales o extrajudiciales).

16. ¿Durante cuánto tiempo se conservan mis datos personales?

Solamente mantenemos datos personales

(i) durante el tiempo necesario para investigar su denuncia, o (ii) por el tiempo necesario para resolver procedimientos disciplinarios o (iii) por el tiempo necesario para plantear, ejercitar y defender eventuales acciones legales (judiciales o extrajudiciales-incluidos los recursos-); o (iv) por el tiempo necesario para resolver cualquier otra investigación o consulta relacionada con la suya y (iv) en todo caso, durante el período requerido por ley.

17. ¿Cuáles son mis derechos en relación con mis datos personales?

Tanto si usted ha hecho una denuncia o ha sido objeto de alguna, usted podrá ejercitar los siguientes derechos de conformidad con lo establecido en la legislación de protección de datos:

(i) Podrá obtener confirmación sobre si tratamos datos personales sobre usted, solicitar una copia de sus datos personales, incluyendo los fines para los que han sido tratados y los destinatarios de los mismos.

(ii) Podrá solicitar la rectificación de los datos personales si son inexactos o si están incompletos.

(iii) Podrá solicitar la eliminación de sus datos personales en los siguientes casos:

- los datos personales han dejado de cumplir con la finalidad para la que se recogieron y se procesaron.
- Usted no considera que el interés legítimo ostentado por nosotros sea suficiente para legitimar el tratamiento y nosotros no ostentamos intereses legítimos para el tratamiento superiores al suyo;
- Sus datos personales han sido tratados ilegalmente.
- Sus datos personales deban ser eliminados para cumplir con una obligación legal a la cual estemos sujetos.

(iv) Usted podrá solicitar la limitación al tratamiento de datos personales en los siguientes casos:

- Durante un período de tiempo que nos permita verificar la exactitud de los datos personales cuando usted haya impugnado la exactitud de los mismos;

the personal data is required by you to establish, exercise or defend legal claims; or

☐ for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us.

(v) You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us.

We will process any request made by you in the terms established above only if and when legally possible.

Note that we may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may have the right to lodge complaints about personal data handling with your local data protection regulator.

18. Which other parties could handle my personal data?

Additionally to any part in the proceedings to the extent explained above:

a. Other PwC Member Firms

We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report.

b. Third Party Providers

We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems.

The third-party providers may use their own third-party subcontractors that have access to personal data (sub-processors).

It is our policy to use only third-party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.

c. Other recipients of personal data

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend any legal rights and obtain advice; and
- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

- Sus datos personales hayan sido tratados de forma ilegal y usted solicita la limitación al tratamiento en lugar de su eliminación;
- Sus datos personales ya no son necesarios en relación con los fines para los que fueron recogidos y tratados, pero usted los necesita para plantear, ejercitar o defender reclamaciones legales; o
- Durante un período de tiempo que nos permita verificar si nuestra justificación legal para el tratamiento de los datos es superior a sus intereses, cuando usted se haya opuesto al tratamiento basado en nuestra necesidad de perseguir un interés legítimo.

(v) Usted podrá oponerse al tratamiento de datos personales si usted no está de acuerdo en que nuestra base legal para el tratamiento sea el interés legítimo perseguido por nosotros.

Atenderemos todas sus solicitudes en los términos establecidos en este punto solo cuando ello sea legalmente posible.

Tenga en cuenta que podemos retrasar o rechazar su solicitud si consideramos que otorgarle el acceso pondrá en peligro la confidencialidad o menoscabará nuestra capacidad para investigar una denuncia.

Usted tendrá el derecho de presentar reclamación ante la Agencia Española de Protección de Datos, si considera que alguno de sus derechos no ha sido debidamente atendido.

18. ¿Qué otras partes pueden tratar mis datos personales?

Además de cualquier persona involucrada en la investigación como se ha descrito anteriormente:

a. Otras firmas miembro de la red PwC.

Podemos compartir datos personales con otras firmas miembro de la red PwC, pero únicamente si es estrictamente necesario en relación con la investigación de una denuncia.

b. Proveedores Externos

Podremos revelar datos personales a contratistas externos, subcontratistas, y/o a sus subsidiarias y afiliadas. Estos proveedores pueden ser prestadores de servicios de IT.

Los proveedores externos podrán usar a sus propios subcontratistas, los cuales tendrán acceso a los datos personales (subcontratistas).

Es nuestra política el utilizar proveedores externos que estén obligados a mantener niveles apropiados de seguridad y confidencialidad para procesar los datos personales únicamente como PwC les indique, debiendo exigir esas mismas obligaciones a sus subcontratistas.

c. Otros receptores de datos personales

También podremos revelar datos personales a:

- Asesores profesionales, por ejemplo, despachos de abogados, si fuese necesario, para plantear, ejercitar o defender nuestros derechos legales y obtener asesoramiento; y

19. Transfers of Personal Data from the European Economic Area

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries outside the European Economic Area (EEA). Recipient countries may not have laws that provide specific protection for personal data.

If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or
- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.

20. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

21. Contact points for questions and exercising legal rights

You can:

- submit a request if you wish to exercise a legal right in relation to your personal data; and/or
- submit an enquiry if you have a question about PwC's handling of your personal data.

- Juzgados y Tribunales, Autoridades Públicas y Organismos Reguladores, según sea requerido por y de conformidad con las leyes aplicables.

19. La transferencia de Datos Personales desde el Área Económica Europea

Si tratamos sus datos personales, estos podrán ser transmitidos y almacenados fuera del país donde usted está ubicado.

Esto puede incluir países fuera del Espacio Económico Europeo (EEE). Es posible que alguno de estos países no ofrezca el mismo nivel de protección de datos que el ofrecido por el EEE.

Únicamente transferiremos datos fuera del EEE:

- Cuando el destinatario proporcione un nivel adecuado de protección; y/o
- Bajo un acuerdo que satisfaga los requisitos de la UE para la transferencia de datos personales a encargados o responsables del tratamiento de datos fuera de la EEE, tal como cláusulas contractuales tipo aprobadas por la Comisión Europea.

20. Menores de Edad

El Canal de Denuncias no puede ser utilizado por menores de 18 años.

21. Contacto para preguntas y ejercicio de derechos legales.

Usted podrá:

- presentar una solicitud (Solicitud) si desea ejercitar sus derechos en relación con sus datos personales; y/o
- presentar una consulta (Consulta) si tiene alguna pregunta sobre el tratamiento de sus datos personales por parte de PwC.

PwC Ethics Helpline Frequently Asked Questions and Privacy Information

Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline.

The FAQs and Privacy Information Document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data.

This document was last updated in July 2025. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date.

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1. Key terms used in these FAQs

In these FAQs, we refer to information about you or information that identifies you as “**personal data**” or “**personal information**.” We use the term “**processing**” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue. However, if after reporting you come to learn that the information you provided turned out to be incorrect, please inform the PwC Ethics Helpline.

Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

3. Who is responsible for the personal data I submit to PwC Ethics Helpline?

The data controller of personal data you provide to PwC Ethics Helpline is the PwC firm that is responsible for addressing or investigating the matter you have raised. This is usually the PwC firm where the incident took place or that is directly connected with the matter you have raised. A “data controller” has primary responsibility for ensuring that the handling of your personal data complies with data protection laws.

For a list of active client facing entities within the PwC network and countries and regions in which PwC member firms operate, see the links provided at the beginning of this PDF document.

In this document, “we,” “us” and “PwC” means the PwC firm that is responsible for addressing the matter raised and that is the data controller of your personal information.

4. Who can use PwC Ethics Helpline?



PwC Ethics Helpline can be used by PwC workers (including PwC partners, directors, managers, employees, independent contractors, and contingent workers) and external stakeholders, such as business partners, clients, suppliers, and anyone who has interacted with PwC. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of the PwC Network as further specified below.

5. How do I contact PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone and by Web.

PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24- hour access. NAVEX specialists will receive reports submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

6. What kinds of issues can I raise with PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC's Global Code of Conduct; or (3) unethical conduct.	Asking a question about any PwC policy, standard, or PwC's Global Code of Conduct.

Issues appropriate for reporting through the helpline include (but are not restricted to) matters such as bribery and corruption, conflicts of interest, discrimination, falsifying documentation, inappropriate gifts and entertainment, inappropriate political activities and contributions, insider information, inappropriate use of PwC information, noncompliance with professional standards, sexual harassment, theft and other matters of noncompliance with PwC's global code of conduct.

While the helpline is able to accept reports on a variety of topics, PwC personnel should take care when reporting to comply with the professional secrecy laws and to avoid disclosing "secret information". Examples of secret information are provided below.

Individuals should therefore remember that the following legal provisions continue to apply even when reporting a matter to the PwC Ethics Helpline:

- Applicable provisions and "secret information": professional secrecy for auditors of art. 321 Swiss Criminal Code ("CC"), art. 162 CC (manufacturing or trade secrecy), art. 271 CC (unlawful activities on behalf of a foreign state), art. 273 CC (industrial

espionage), the banking secrecy of art. 47 Banking Act ("BA"), the broker and securities trader secrecy of art. 147 para. 1 Financial Markets Infrastructure Act ("FMAI") as well as the investment fund auditor secrecy of art. 148 para. 1 lit. k Collective Investment Act ("CIA").

- Examples of "secret information": usually, client information, which is not publicly available is considered a "secret". Generally, any information disclosed to PwC in the context of a mandate agreement is protected by contractual confidentiality obligations. This includes the fact that a certain client is a client of PwC. Consequently, PwC and its Partners and Staff are prohibited from disclosing any such information to a third party without the explicit prior consent of the client.

As a reminder, a violation of these professional secrecy rules constitutes a criminal offence. Therefore, where possible please avoid disclosing any such client information in your report, and, if the circumstances absolutely require it, think carefully before doing so.

Finally, please note that if your concern pertains to a matter that does not fall within the responsibility of the Swiss Ethics Office, the report will be redirected to the appropriate department within PwC.

7. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don't feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

8. Can I make a report anonymously?

We encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique. Note that, for the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

Your identity will be treated with the highest levels of confidentiality and will only be shared with people who need access to this to investigate the report or who are part of legal proceedings.

We will not disclose your identity to the alleged wrongdoer. Please note that the exceptional situation where we may be required to do this is if you acted maliciously or deliberately abused the process, the accused raises a claim, and we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary, as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data unless it's necessary and relevant

We do not require submission of sensitive personal data through PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation.

However, we might receive sensitive personal data because you volunteer this as part of a report or if during the investigation someone else informs us about this. **We only use personal data as necessary to investigate a report.**

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third-party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used in anonymised form to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

15. What legal justification do you rely on to process personal data?

The data protection laws of some jurisdictions require that we set out in this document our justification, based on law, for collecting and processing your personal data.

We rely on our legitimate interests to process your personal data in connection with PwC Ethics Helpline. Please note that where we rely on our legitimate interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests.

In connection with PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. To the extent we need to do this, the legal basis for such processing is that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or that the processing is necessary for the establishment, exercise or defence of legal claims.

16. For how long do you keep my personal data?

We only keep personal data (i) for the period of time needed to investigate your report or (ii) as otherwise necessary in connection with disciplinary proceedings, legal proceedings (including appeals), or other investigation or inquiry.

In line with applicable regulations and regulatory provisions the retention period for data held on the Ethics Helpline is set to ten years after the date a case was closed. After ten years, the destruction process commences.

17. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed.
- You may be able to request deletion or erasure of your personal data in the following cases:
 - ☐ the personal data is no longer necessary in relation to the purposes for which it was collected and processed;
 - ☐ our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds;
 - ☐ your personal data has been unlawfully processed; or

☐ your personal data must be erased to comply with a legal obligation to which we are subject.

- You may be able to restrict personal data processing in the following cases:

- ☐ for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data;
- ☐ your personal data have been unlawfully processed and you request restriction of processing instead of deletion;
- ☐ your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or
- ☐ for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us.

- You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us.

You may have the right to lodge complaints about personal data handling with your local data protection regulator.

18. Which other parties could handle my personal data?

a. Other PwC Member Firms

We may share personal data with Ethics Offices from other PwC firms in the Network, but only if strictly necessary in connection with investigating a report.

b. Third Party Providers

We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems.

The third-party providers may use their own third-party subcontractors that have access to personal data (sub-processors).

It is our policy to use only third-party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.

c. Other recipients of personal data

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and
- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

19. Transfers of Personal Data from the European Economic Area and Switzerland

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries outside the European Economic Area (EEA) and Switzerland. Recipient countries may not have laws that provide specific protection for personal data.

If we collect your personal data within the EEA and Switzerland, transfer outside the EEA and Switzerland will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or
- under an agreement which satisfies EU and Swiss requirements for the transfer of personal data to data processors or data controllers outside the EEA and Switzerland, such as standard contractual clauses approved by the European Commission.

20. Young Persons

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 15 years.

21. Contact points for questions and exercising legal rights

You can:

- [submit a request](#) if you wish to exercise a legal right in relation to your personal data; and/or
- submit an [enquiry](#) if you have a question about PwC's handling of your personal data.

Taiwan

PwC Ethics Helpline - Frequently Asked Questions and Privacy Statement

Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline. The FAQs and Privacy Information Document (or **Privacy Statement**) explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data.

This Privacy Statement applies to PwC Member Firms operating in Taiwan. Member Firms are entities or partnerships within the worldwide network of PricewaterhouseCoopers firms and entities, each of which is a separate and independent legal entity.

This document was last updated in December 2020. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date.

FAQs

1. Key terms used in these FAQs and Privacy Statement
2. Who is responsible for the personal data I submit to PwC Ethics Helpline?
3. Who can use PwC Ethics Helpline?
4. How do I contact PwC Ethics Helpline?
5. What kinds of issues can I raise with PwC Ethics Helpline?
6. When should I use other reporting channels?
7. What if the information I provide turns out to be incorrect?
8. Can I make a report anonymously?
9. If I submit a report, is my identity protected?
10. What personal data do you collect and why?
11. Do not submit sensitive personal data unless it's necessary and relevant
12. Site usage data that is collected automatically
13. What personal data do you record if I ask a question about PwC policies or standards?

資誠聯合會計師事務所暨其策略合作夥伴道德熱線-常見問題和隱私權聲明

在您自願向資誠聯合會計師事務所暨其策略合作夥伴（以下簡稱「資誠或 PwC Taiwan」）道德熱線進行申訴之前，請熟悉一下本篇常見問題。

本篇常見問題和隱私資訊文件（或稱「**隱私權聲明**」）解釋了哪些事項可以向資誠道德熱線申訴、提交給熱線的任何個人資料是如何處理以及保護，以及關於您個人資料您有哪些權利。

本隱私權聲明適用於在臺灣營運的 PwC 聯盟所。PwC 聯盟所係指「PricewaterhouseCoopers」全球性聯盟之成員，各成員皆為個別且獨立之法律個體。

本篇內容最新更新時間為 2020 年 12 月。我們可能會在將來更新此文件。如有更新，我們將在此頁面上更改最後更新的日期。修改後的文件自上次更新日期起生效。

常見問題

1. 這些常見問題和隱私權聲明中使用的關鍵用語
2. 我提交給資誠道德熱線的個人資料是由誰負責？
3. 誰可以使用資誠道德熱線？
4. 如何聯繫資誠道德熱線？
5. 我可以在資誠道德熱線中提出哪些問題？
6. 我應何時使用其他申訴管道？
7. 如果我提供的資訊不正確怎麼辦？
8. 我可以匿名申訴嗎？
9. 如果我提交申訴，我的身份是否受到保護？
10. 您收集什麼個人資料，為什麼？
11. 除非必要且相關，否則請勿提交敏感的個人資料
12. 自動蒐集網站使用情況資料
13. 如果我詢問有關資誠政策或規範的問題，您會記錄哪些個人資料？
14. 我是否必須根據法定或合約要求提供個人資料？
15. 我們將如何使用您的個人資料？
16. 哪些其他人可以處理我的個人資料？
17. 我的個人資料是否有跨境傳輸？
18. 我的個人資料您將保留多長時間？

14. Must I provide personal data as a statutory or contractual requirement?
15. How do we use your personal data?
16. Which other parties could handle my personal data?
17. Is there cross border transfer of my personal data?
18. For how long do you keep my personal data?
19. What are my rights in connection with my personal data?
20. Children
21. Contact points for questions and exercising legal rights
22. Changes to this Privacy Statement

1. Key terms used in these FAQs and Privacy Statement

In these FAQs, we refer to information about you or information that identifies you as “**personal data**” or “**personal information**.” We use the term “**processing**” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to PwC Ethics Helpline?

The data controller of personal data you provide to PwC Ethics Helpline is the PwC firm that is responsible for addressing or investigating the matter you have raised. This is usually the PwC firm where the incident took place or that is directly connected with the matter you have raised. A “data controller” has primary responsibility for ensuring that the handling of your personal data complies with data protection laws.

For a list of active client facing entities within the PwC network and countries and regions in which PwC member firms operate, see the links provided at the beginning of this PDF document.

In this document, “we,” “us” and “PwC” means the PwC firm that is responsible for addressing the matter raised and that is the data controller of your personal information.

3. Who can use PwC Ethics Helpline?

PwC Ethics Helpline can be used by PwC workers (including PwC partners, directors, managers, employees, independent contractors, and contingent workers) and external stakeholders, such as business

19. 我對我的個人資料有什麼權利?
20. 兒童
21. 問題和行使合法權利的聯絡窗口
22. 對本隱私權聲明的更改

1. 這些常見問題和隱私權聲明中使用的關鍵用語

在本常見問題中, “**個人資料**”或“**個人資訊**”係指有關您的資訊或能辨識您的身份的為“**個人資料**”或“**個人資訊**”。我們使用“**處理**”一詞來統一描述對於個人資料的任何動作或使用, 包括其蒐集, 儲存, 安排, 分析, 審查, 傳輸和銷毀。

2. 我提交給資誠道德熱線的個人資料是由誰負責?

您提供給資誠道德熱線的個人資料的資料控管者(data controller)是資誠, 其負責處理或調查您提出的問題。通常是事件發生所在或者與您提出的問題直接相關的資誠主體。“資料控管者”負有確保您的個人資料處理符合資料保護法律的主要責任。

有關 PwC 聯盟所及其成員於營運的國家和地區內有積極面向客戶的實體清單, 請參閱本 PDF 文件開頭提供的連結。

在本文件中, “我們”和“資誠”是指負責解決所提出的問題, 且是您的個人資料的資料控管者(data controller)的主體。

3. 誰可以使用資誠道德熱線?

資誠道德熱線可以由資誠工作者(包括資誠合夥人、董事、經理、員工、獨立承包商和暫時性工作者)和外部利益相關者使用, 例如業務合作夥伴、客戶、供應商以及與資誠互動的任何人。這些人可以自願地聯繫資誠道德諮詢熱線, 提出問題或申訴與資誠聯盟所業務有關的合規性問題, 具體如下。

4. 如何聯繫資誠道德熱線?

資誠道德熱線有兩種聯繫方式: 電話和網路。資誠已與獨立第三方廠商 NAVEX (“**Navex**”) 簽約, 管理諮詢熱線。該工具提供 24 小時服務。NAVEX 專家將收到通過網站或害提交的申訴, 並將申訴內容發送給適當的資誠人員進行審閱。

partners, clients, suppliers, and anyone who has interacted with PwC. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of the PwC Network as further specified below.

4. How do I contact PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone and by Web.

PwC has contracted with an independent third party, NAVEX (“Navex”), to administer the Helpline. The tool provides 24 hour access. NAVEX specialists will receive reports submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC’s Global Code of Conduct; or (3) unethical conduct.

Asking a question about any PwC policy, standard, or PwC’s Global Code of Conduct.

If your concern pertains to a matter that under applicable legislation can’t be reported to PwC Ethics Helpline, the report will not be dealt with by PwC Ethics Helpline and you will be advised to report the matter directly to your local manager, partner, ethics team, or HC representative, as appropriate.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don’t feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against

5. 我可以在資誠道德熱線中提出哪些問題？

資誠道德熱線是爲了：

申訴您認為嚴重的行為：（1）違反法律或法規；（2）違反資誠政策、規範或資誠全球行為準則；或（3）不道德行為。

如果您關注的問題，依法不得向資誠道德熱線申訴者，資誠道德熱線將不會處理該申訴，建議您直接向您當地的經理、合夥人、行為準則辦公室或人力資源處的相關人員申訴（視情況而定）。

6. 我應何時使用其他申訴管道？

請考量您是否可以藉由現有管道直接與資誠人員有效地解決此問題。如果您不願意這樣做，或者不知道與誰聯繫，請使用資誠道德熱線。

7. 如果我提供的資訊不正確怎麼辦？

請明白您所提交的資訊可能會導致影響他人的決定。因此，您應該提交您認為是真實的資訊。在任何情況下我們都不會對任何誠實善意地向資誠道德熱線申訴的人進行報復，即使後來發現資訊不實。

我們絕不容忍惡意行使或濫用資誠道德熱線，此等行為可能導致紀律處分，甚至在適當情況下會被解雇。

8. 我可以匿名申訴嗎？

我們鼓勵您在申訴時表明自己的身份，因為這將有助於我們調查此次申訴，長遠來看也有助於保護您。您的身份和您提供的資訊將被視為最高機密性，並僅在需要瞭解的基礎上(a need-to-know basis)被揭露。

如果您匿名申訴，我們將對其進行審閱。我們不能保證其可以繼續匿名，因為問題的性質可能會非因我們的錯誤或缺失自然而然地透露出所涉人員的身份。例如，如果案例特別獨特，則可能會發生這種情況。請注意，對於大多數匿名提交的申訴，我們無法解密申訴者的身份。

最終，我們要求您盡可能地向我們提供您認為足以使我們能夠調查您所舉告的事件。

9. 如果我提交申訴，我的身份是否受到保護？

anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue.

Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

We encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique. Note that, for the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

Your identity will be treated with the highest levels of confidentiality and will only be shared with people who need access to this to investigate the report or who are part of legal proceedings.

We will not disclose your identity to the alleged wrongdoer. Please note that the exceptional situation where we may be required to do this is if you acted maliciously or deliberately abused the process, the accused raises a claim, and we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the

您的身份將被視為最高機密，並且只會揭露予需要接觸此資訊以調查該申訴案的人或為法律訴訟程序的關係人。

我們不會將您的身份揭露給涉嫌不法/不當行為的人。但請注意，在以下特殊情況下，我們可能會被要求揭露，亦及，如果您惡意或故意濫用了此程序，被申訴者提出了要求，我們將必須依法揭露您的身份。

10. 您蒐集什麼個人資料，為什麼？

當您申訴時，我們會蒐集您提供的個人資料。

可能包括：

- 您的姓名和您與資誠的關係；
- 與申訴事項有關人員的身份詳細資訊、職務、聯繫方式、行為以及其他個人資料；和
- 可識別被申訴者的個人身分詳細資訊、職務、聯繫方式和其他個人資料。
- 我們也可能間接蒐集有關您的個人資料。可能由其他申訴者、主管、案例參與者和其他授權參與調查的人員提供。

我們僅在進行和總結申訴調查之必要時，使用個人資料。在必要的情況下，我們也可能將個人資料用於相關法律程序的一部分，並遵守我們的法律義務（法律可能會要求我們向適當的外部主管機關報告某些事項）。

如果您要提供其他人的個人資料，您應遵守所適用的法律。作為調查的一部分，我們可能會與您聯繫以驗證這一點。

11. 除非必要且相關，否則請勿提交敏感的個人資料

我們並不要求透過資誠道德熱線提交敏感的個人資料。例如病歷、醫療、基因、性生活、健康檢查及犯罪之相關記錄。（自位於歐洲經濟區的個人蒐集的敏感性個人資料則包含關於種族或族裔，宗教或信仰，政治意見，犯罪記錄，身體或精神健康，工會會員身分，基因或生物特徵資料（用於識別特定某人時）以及性生活或性取向。）然而，由於我們可能收集這些敏感的個人資料，是因為您自願向我們提供此資訊，或者是因我們被法律要求而蒐集此類資訊，您將會被要求明示同意，為了透過此道德熱線提交您的請求、詢問或問題，您接受本隱私權聲明以及您的敏感性個人資料之蒐集與使用。

person(s) involved in the reported concern;
and
identification details, function, contact details,
and other personal data of individuals who
have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

If you are providing personal data of other individuals, you should do so in compliance with applicable laws. We may contact you as part of the inquiry to verify this.

11. Do not submit sensitive personal data unless it's necessary and relevant

We do not require submission of sensitive personal data through PwC Ethics Helpline. Examples of this are data relating to medical records, healthcare, genetics, sexual life, physical examination and criminal records. (For personal information collected from individuals located in the European Economic Area, sensitive personal data includes personal data relating to: race or ethnic origin, religious or philosophical beliefs, political opinions, criminal records, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation). However, since we might gather sensitive personal data because you voluntarily provide this information to us or because we are required to collect such information as a result of legal requirement imposed on us, you will be asked to explicitly acknowledge your acceptance to this Privacy Statement and any collection and usage of your sensitive personal data in order to submit your claim, inquiry or question via this Ethics Helpline.

We only use personal data as necessary to investigate a report and we will promptly delete any sensitive personal data that is not necessary to investigate a concern.

我們僅在調查申訴時使用必要的個人資料，以及我們將迅速刪除調查申訴事件所不必要的任何敏感個人資料。

12. 自動蒐集網站使用情況資料

由我們的協力廠商 Navex 提供的 PwC 道德熱線會自動蒐集有關訪問該網站的記錄。這包括 Internet 協議位址，瀏覽器類型，瀏覽器語言以及您提出請求的日期和時間。該記錄用於改善 PwC 道德熱線的運行，並不與您個人相關。有關 Navex 收集哪些資料，目的和此類資料的使用的資訊，請參閱 [NAVEX 的隱私權聲明](#)。

13. 如果我問有關資誠政策或規範的問題，您會記錄哪些個人資料？

您可以聯繫資誠道德熱線，詢問有關任何資誠政策、規範或《PwC 全球行為準則》的問題。

我們會使用必要的個人資料（通常是姓名，職稱和電子郵寄地址）來與您聯繫，以便我們解決您的問題。我們不會保留將提出的問題歸因於特定個人的記錄。例外情況是，如果此事涉及與資誠聯盟業務有關的可疑違規行為，將按照本文其他部分的描述進行處理。

14. 我是否必須根據法定或合約要求提供個人資料？

向資誠道德熱線提供個人資料是自願的，並沒有法定或合約要求提供個人資料。向資誠道德熱線聯繫或申訴不是強制性的。

15. 我們將如何使用您的個人資料？

使用個人資料作為評估、調查和尋求解決您所申訴的事件。

我們可能會使用我們蒐集或獲取的有關您的個人資料，以便於：

- 與您溝通並評估您的詢問及其嚴重性或對他人造成傷害的風險；和
- 調查您的事件並尋求解決。

將個人資料用於我們業務營運的其他活動

我們也可能出於以下目的使用您的個人資料：

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third party provider, Navex, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For information on what data is collected by Navex, purposes, and use of such data, please see [NAVEX's privacy statement](#).

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

15. How do we use your personal data?

Use of personal data to evaluate, investigate and seek to resolve the incident on which you are reporting.

We may use the personal data that we collect or obtain about you in order to:

- communicate with you and evaluate your inquiry and its seriousness or risk of harm to others; and
- investigate your incident and seek to resolve it.

Use of personal data for other activities that form part of the operation of our business

We may also use your personal data for the purposes of:

- 遵守法律、法規，或任何政府機構或組織、監管機構或我們為其會員的專業機構的任何要求；
- 回應主管部門的請求和來文；和
- 保護我們的權利和/或財產。

16. 哪些其他人可以處理我的個人資料？

為了本隱私權聲明中所述的目的，您的個人資料可能會被傳輸到以下接收者，並由他們處理並儲存：

- 其他作為「PricewaterhouseCoopers」全球性聯盟成員之 PwC 聯盟所（各成員皆為個別且獨立之法律個體），但僅於有關調查申訴事件之必要時使用；
- 協力廠商服務提供者，提供 IT 服務、身份管理、網站託管和管理、資料分析、資料備份和歸檔、安全和儲存服務（包括雲服務提供者）以及其他支援我們業務營運的服務。我們的政策是僅使用與我們簽署合約、須依合約要求維持適當的安全性和機密性，並且僅根據我們的指示處理個人資料之協力廠商服務提供者。
- 法律權責機構，包括根據適用法令規定和/或依法令所要求的法院，監管機構或專業機構；
- 專業顧問例如律師事務所，如有必要，作為建立、行使或捍衛我們的合法權利並獲取建議。

17. 我的個人資料是否有跨境傳輸？

由於資誠是遍佈全球的聯盟組織而且協力廠商服務提供者遍佈全球，因此您的個人資料可能會傳輸並儲存在您所在的國家或地區之外。Navex 伺服器位於德國，我們從您那裡蒐集的個人資料也將儲存在德國。

PwC 聯盟所，我們的服務提供者和他們的再轉包服務商也可能會使用各個國家和地區的伺服器和其他資源來處理您的資訊。

我們的政策是僅使用與我們簽署合約、需依合約要求維持適當的安全性和機密性，並且僅根據我們的指示處理個人資料之協力廠商服務提供者。

- compliance with any requirement of laws, regulation, or any government authority or agency, regulator, or a professional body of which we are a member;
- responding to requests and communications from competent authorities; and
- protecting our rights and/or property.

16. Which other parties could handle my personal data?

Your personal data may be transferred to, processed by and stored with, the following recipients for the purposes described in this Privacy Statement:

- **Other PwC Firms in the global network of PricewaterhouseCoopers firms and entities** (each of which is a separate and independent legal entity), but only if strictly necessary in connection with investigating a report;
- **Third party service providers**, who provide IT services, identity management, website hosting and management, data analysis, data back-up and archiving, security and storage services (including cloud service providers), and other services that support operation of our business. It is our policy to use only third party service providers that are bound to maintain appropriate levels of security and confidentiality and process personal information only as instructed by us pursuant to the contract between us;
- **Competent legal authorities**, including courts, regulators or professional bodies as required by and/or in accordance with applicable law or regulation;
- **Professional advisers** such as law firms, as necessary to establish, exercise or defend our legal rights and to obtain advice.

17. Is there cross border transfer of my personal data?

As PwC is a global network with Member Firms and third party service providers located around the world, your personal information may be transferred to and stored outside the country or region where you are located. Navex servers are located in the Germany and personal data that we collect from you will also be stored there.

這可能包括與我們委託處理個人資訊的各方達成的保密協定，要求他們根據我們的要求，本隱私權聲明以及任何其他相關的保密和安全措施來處理個人資訊。

對於僅從歐洲經濟區蒐集的個人資訊：

對於我們在歐洲經濟區內蒐集您的個人資料，在歐洲經濟區以外的傳輸僅是：

- 給位於可以為您的個人資料提供足夠保護水準的國家或地區的收件人；和/或
- 根據符合歐盟要求將個人資料傳輸到 EEA 以外的資料處理者或資料控制者的協議，例如歐盟委員會批准的標準合約條款。

18. 我的個人資料您將保留多長時間？

我們僅在以下情況下保留個人資料：(i) 調查您的申訴所需的時間區段內；或(ii) 關於其他與紀律處分、法律程序（包括上訴）或其他調查或詢問，或為了建立、行使或捍衛我們的合法權利所必要。

如果我們確定您的申訴沒有根據，則將在確定後並依法在切實可行的範圍內儘快刪除與該未經證實的申訴相關的個人資料。

19. 我對我的個人資料有什麼權利？

關於我們持有的有關您的個人資料，您有權（但可能受法律限制）：

- 查詢或請求閱覽您的個人資料
- 請求提供您的個人資料複本
- 請求補充或更正，惟您應適當釋明其原因及事實
- 要求停止蒐集，處理或使用您的個人資料
- 要求刪除您的個人資料

根據臺灣《個人資料保護法》，查詢或請求閱覽個人資料或製給複製本者，我們得酌收必要成本費用。

PwC Member Firms, our service providers and sub-processors they engage may also use servers and other resources in various countries and territories to process your information.

It is our policy to use only third party service providers that are bound to maintain appropriate levels of security and confidentiality and process personal information only as instructed by PwC. This may include confidentiality agreements with parties that we commission to handle personal information, requiring them to process personal information in accordance with our requirements, this Privacy Statement and any other relevant confidentiality and security measures.

For personal information collected from European Economic Area only:

Where we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient located in a country or region which provides an adequate level of protection for your personal information; and/or
- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.

18. For how long do you keep my personal data?

We only keep personal data (i) for the period of time needed to investigate your report or (ii) as otherwise necessary in connection with disciplinary proceedings, legal proceedings (including appeals), or other investigation or inquiry, or in order to establish, exercise or defend our legal rights.

If we determine that a report is unsubstantiated, we will securely delete the personal data associated with the unsubstantiated report as soon as practicable following this determination and in accordance with applicable law.

19. What are my rights in connection with my personal data?

如果您是歐洲經濟區的個人，並且 GDPR 適用於資誠所提供的服務，則您可能有權獲得其他權利。有關此的更多資訊，請參照下面第 21 點。

您也可以通過將請求發送到 tw_ethics@pwc.com 來隨時停用在 Ethics Helpline 網站上創建的帳戶。我們將在適用法律規定的時間內答覆您的請求。

20. 兒童

資誠道德諮詢熱線不針對且不應該被 20 歲以下的任何人使用，再者，我們不會有意地蒐集或儲存有關兒童的個人資訊。

21. 問題和行使合法權利的聯絡窗口

您可以：

- 如果您希望對您的個人資料行使合法權利，請提交[請求](#)；和/或
- 如果您對資誠處理您的個人資料有疑問，請提交[查詢](#)。

在我們根據法律規定的時間範圍內核實您的身份後，我們將回覆您的請求。

22. 對本隱私權聲明的更改

我們可能需要不時更新本隱私權聲明，以遵守適用的法律法規或其他合法目的。我們也可能會另行通知您關於有關更改。因此，我們建議您定期查看此隱私權聲明，以瞭解我們如何保護您的資訊。

In relation to the personal information we hold about you, you have rights (which may be restricted by laws) to:

- make enquires about or review your personal information
- request a copy of your personal information
- request to supplement or correct your personal information provided that you provide an appropriate explanation
- request the suspension of the collection, processing or use of your personal information
- request the deletion of your personal information

In accordance with the Personal Information Protection Act of Taiwan, we may charge a reasonable fee to those who make an inquiry or request to review, or be provided with a copy of, their personal information.

If you are an individual based in the EEA and GDPR is applicable to PwC in providing the PwC Services in question, you may be entitled to additional rights. For additional information on this, please use the Contact points feature in point 21 below.

You may also request that the account you have created on the Ethics Helpline site be deactivated at any time by sending your request to tw_ethics@pwc.com. We will respond to your request within the time required under applicable law.

20. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 20 years, and we do not knowingly collect or store personal information about children.

21. Contact points for questions and exercising legal rights

You can:

- submit a [request](#) if you wish to exercise a legal right in relation to your personal data; and/or
- submit an [enquiry](#) if you have a question about PwC's handling of your personal data.



We will respond to your request after we have verified your identity within such time frame as prescribed under applicable law.

22.Changes to this privacy statement

We may need to update this privacy statement from time to time to comply with applicable law and regulations or other legitimate purposes. We may also separately advise you about the change. The new modified privacy statement will apply from that revision date. Therefore, we encourage you to review this privacy statement periodically to be informed about how we are protecting your information.

Tunisia

PwC Ethics Helpline - Frequently Asked Questions and Privacy Information

Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline.

The FAQs and Privacy Information Document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data.

This document was last updated in December 2020. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date.

FAQs

- Key terms used in these FAQs
- Who is responsible for the personal data I submit to PwC Ethics Helpline?
- Who can use PwC Ethics Helpline?
- How do I contact PwC Ethics Helpline?
- What kinds of issues can I raise with PwC Ethics Helpline?
- When should I use other reporting channels?
- What if the information I provide turns out to be incorrect?
- Can I make a report anonymously?
- If I submit a report, is my identity protected?
- What personal data do you collect and why?
- Do not submit sensitive personal data unless it's necessary and relevant
- Site usage data that is collected automatically
- What personal data do you record if I ask a question about PwC policies or standards?
- Must I provide personal data as a statutory or contractual requirement?
- What legal justification do you rely on to process personal data?
- For how long do you keep my personal data?
- What are my rights in connection with my personal data?
- Which other parties could handle my personal data?

PwC Ethics Helpline – Foire aux Questions et informations de confidentialité

Veillez-vous familiariser avec la FAQ avant de signaler volontairement à PwC Ethics Helpline.

La FAQ et le document d'informations sur la confidentialité expliquent quels éléments peuvent être signalés à PwC Ethics Helpline, comment les données personnelles soumises à la Helpline sont traitées et protégées, et les droits que vous pouvez exercer pour maîtriser vos données personnelles.

La dernière mise à jour de ce document date de décembre 2020. Nous pourrions peut-être mettre à jour ce document à l'avenir. Si nous le faisons, nous changerons la dernière date mise à jour sur cette page. Le document modifié s'applique à partir de la dernière date de mise à jour.

FAQ

- Termes clés utilisés dans la FAQ
- Qui est responsable des données personnelles que je soumetts à PwC Ethics Helpline ?
- Qui peut utiliser PwC Ethics Helpline ?
- Comment contacter le service d'assistance en matière d'éthique de PwC ?
- Quels types de problèmes puis-je soulever avec PwC Ethics Helpline ?
- Quand dois-je utiliser d'autres canaux de rapport ?
- Que faire si les informations que je fournis s'avèrent incorrectes ?
- Puis-je effectuer un signalement de manière anonyme ?
- Dans le cas d'un signalement, mon identité est-elle protégée ?
- Quelles données personnelles collectez-vous et pourquoi ?
- Ne soumettez pas de données personnelles sensibles à moins que cela ne soit nécessaire et pertinent
- Données d'utilisation du site collectées automatiquement
- Quelles données personnelles enregistrez-vous si je pose une question sur les politiques ou les normes de PwC ?
- Dois-je fournir des données personnelles en tant qu'obligation légale ou contractuelle ?
- Sur quelle base juridique vous appuyez-vous pour traiter les données personnelles ?

- **Transfers of Personal Data from the European Economic Area**
- **Children**
- **Contact points for questions and exercising legal rights**

1. Key terms used in these FAQs

In these FAQs, we refer to information about you or information that identifies you as “**personal data**” or “**personal information**.” We use the term “**processing**” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to PwC Ethics Helpline?

The data controller of personal data you provide to PwC Ethics Helpline is the PwC firm that is responsible for addressing or investigating the matter you have raised. This is usually the PwC firm where the incident took place or that is directly connected with the matter you have raised. A “data controller” has primary responsibility for ensuring that the handling of your personal data complies with data protection laws.

For a list of active client facing entities within the PwC network and countries and regions in which PwC member firms operate, see the links provided at the beginning of this PDF document.

In this document, “we,” “us” and “PwC” means the PwC firm that is responsible for addressing the matter raised and that is the data controller of your personal information.

3. Who can use PwC Ethics Helpline?

PwC Ethics Helpline can be used by PwC workers (including PwC partners, directors, managers, employees, independent contractors, and contingent workers) and external stakeholders, such as business partners, clients, suppliers, and anyone who has interacted with PwC. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of the PwC Network as further specified below.

4. How do I contact PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone and by Web.

PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24-hour access. NAVEX specialists will receive reports

- **Pendant combien de temps conservez-vous mes données personnelles ?**
- **Quels sont mes droits en relation avec mes données personnelles ?**
- **Quelles autres parties pourraient gérer mes données personnelles ?**
- **Transferts de données personnelles depuis l'Espace économique européen**
- **Les enfants**
- **Points de contact pour les questions et l'exercice des droits légaux**

1. Termes clés utilisés dans ces FAQ

Dans ces FAQ, nous faisons référence à des informations vous concernant ou à des informations qui vous identifient en tant que «données personnelles» ou «informations personnelles». Nous utilisons le terme «traitement» pour décrire collectivement toute action ou opération impliquant des données personnelles, y compris leur collecte, stockage, organisation, analyse, examen, transfert et destruction.

2. Qui est responsable des données personnelles que je sou mets à PwC Ethics Helpline?

Le responsable du traitement des données personnelles que vous fournissez à PwC Ethics Helpline est la société PwC chargée de traiter ou d'enquêter sur la question que vous avez soulevée. Il s'agit généralement du cabinet PwC où l'incident a eu lieu ou qui est directement lié à la question que vous avez soulevée. Un «contrôleur de données» a la responsabilité principale de s'assurer que le traitement de vos données personnelles est conforme aux lois sur la protection des données.

Pour une liste des entités actives face aux clients au sein du réseau PwC et des pays et régions dans lesquels les sociétés membres de PwC opèrent, consultez les liens fournis au début de ce document PDF.

Dans ce document, les termes «nous» et «PwC» désignent la société PwC qui est responsable de traiter la question soulevée et du traitement de vos informations personnelles.

3. Qui peut utiliser PwC Ethics Helpline?

PwC Ethics Helpline peut être utilisé par les employés de PwC (y compris les associés de PwC, les directeurs, les managers, les employés, les prestataires indépendants et les collaborateurs intérimaires) et les



submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC's Global Code of Conduct; or (3) unethical conduct.

Asking a question about any PwC policy, standard, or PwC's Global Code of Conduct.

In certain countries, PwC may only accept reports relating to certain matters, such as financial, accounting, auditing, and bribery matters. If your concern pertains to a matter that under applicable legislation can't be reported to PwC Ethics Helpline, the report will not be dealt with by PwC Ethics Helpline and you will be advised to report the matter directly to your local manager, partner, ethics team, or HC representative, as appropriate.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don't feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue. Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

We encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of

parties prenantes externes, telles que les partenaires commerciaux, les clients, les fournisseurs et toute personne ayant interagi avec PwC. Ces personnes peuvent contacter volontairement PwC Ethics Helpline pour poser une question ou signaler un problème de conformité concernant les activités du réseau PwC, comme indiqué ci-dessous.

4. Comment puis-je contacter le service d'assistance en matière d'éthique de PwC?

Il existe deux façons de contacter le service d'assistance en matière d'éthique de PwC: par téléphone et par Web.

PwC a passé un contrat avec un tiers indépendant, NAVEX, pour administrer la ligne d'assistance. L'outil offre un accès 24h / 24. Les spécialistes de NAVEX recevront les rapports soumis via le site Web ou par téléphone et achemineront les rapports aux représentants appropriés de PwC pour examen.

5. Quels types de problèmes puis-je soulever avec PwC Ethics Helpline ?

PwC Ethics Helpline sert à:

Signaler toute conduite qui, selon vous, constitue une infraction grave: (1) violation de la loi ou de la réglementation; (2) violation d'une politique, d'une norme ou du code de conduite global de PwC; ou (3) une conduite contraire à l'éthique.

Poser une question sur toute politique, norme ou code de conduite de PwC.

Dans certains pays, PwC peut uniquement accepter des rapports concernant certaines questions, telles que les questions financières, comptables, d'audit et de corruption. Si votre préoccupation concerne une question qui, en vertu de la législation applicable, ne peut pas être signalée au service d'assistance en matière d'éthique de PwC, le rapport ne sera pas traité par le service d'assistance de PwC Ethics Helpline et il vous sera conseillé de signaler le problème directement à votre manager local, associé, votre équipe Ethics ou le responsable HC, suivant le cas.

6. Quand dois-je utiliser d'autres canaux de notification ?

Demandez-vous si vous pouvez soulever efficacement la question avec quelqu'un directement chez PwC via les

the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique. Note that, for the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter. Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

Your identity will be treated with the highest levels of confidentiality and will only be shared with people who need access to this to investigate the report or who are part of legal proceedings.

We will not disclose your identity to the alleged wrongdoer. Please note that the exceptional situation where we may be required to do this is if you acted maliciously or deliberately abused the process, the accused raises a claim, and we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary, as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data unless it's necessary and relevant

We do not require submission of sensitive personal data through PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political

canaux existants. Si vous ne vous sentez pas à l'aise ou si vous ne savez pas à qui vous adresser, utilisez la PwC Ethics Helpline.

7. Que faire si les informations que je fournis s'avèrent incorrectes ?

Sachez que les informations que vous soumettez peuvent entraîner des décisions qui affectent d'autres personnes. Par conséquent, vous devez soumettre des informations que vous pensez être vraies. En aucun cas, il n'y aura de représailles contre quiconque se présente de bonne foi à PwC Ethics Helpline même si des informations s'avèrent fausses par la suite.

Agir avec malveillance ou abuser de la ligne d'assistance éthique PwC Ethics Helpline ne sera jamais toléré et pourrait entraîner des mesures disciplinaires pouvant aller jusqu'au licenciement dans les cas appropriés.

8. Puis-je faire un rapport de manière anonyme ?

Nous vous encourageons à vous identifier lorsque vous faites un rapport, car cela nous aidera à enquêter sur les faits et à vous protéger à long terme. Votre identité et les informations que vous fournissez seront traitées avec les plus hauts niveaux de confidentialité et ne seront divulguées qu'en fonction des besoins.

Si vous faites un rapport de manière anonyme, nous l'examinerons. Nous ne pouvons garantir un anonymat permanent car la nature du problème peut, sans faute de notre part, révéler naturellement par la suite l'identité des personnes impliquées. Cela pourrait se produire, par exemple, si le cas est particulièrement unique. Notez que, pour la majorité des reportages qui ont été soumis de manière anonyme, nous ne sommes pas en mesure de déchiffrer l'identité du rapporteur.

En fin de compte, nous vous demandons de nous fournir autant de détails que vous jugez nécessaires pour nous permettre d'enquêter sur les faits signalés.

9. Dans le cas d'un signalement, mon identité est-elle protégée ?

Votre identité sera traitée avec le plus haut niveau de confidentialité et ne sera partagée qu'avec les personnes qui ont besoin d'y accéder pour enquêter sur le signalement ou qui font partie d'une procédure judiciaire.

opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will promptly delete any sensitive personal data that is not necessary to investigate a concern.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third-party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

15. What legal justification do you rely on to process personal data?

The data protection laws of some jurisdictions require that we set out in this document our justification, based on law, for collecting and processing your personal data. We rely on our legitimate interests to process your personal data in connection with PwC Ethics Helpline. Please note that where we rely on our legitimate interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests.

Nous ne divulguons pas votre identité à l'auteur présumé. Veuillez noter que nous pouvons exceptionnellement être tenus de divulguer votre identité seulement si vous avez agi de manière malveillante, ou avez abusé délibérément du processus, l'auteur présumé pourra alors soulever une réclamation et nous devons alors lui divulguer votre identité par la loi.

10. Quelles données personnelles collectez-vous et pourquoi?

Nous collectons les données personnelles que vous fournissez lors de la déclaration.

Cela peut être:

- Votre nom et votre relation avec PwC;
- Détails d'identification, fonction, coordonnées, comportement et autres données personnelles de la ou des personnes impliquées; et
- Détails d'identification, fonction, coordonnées et autres données personnelles des personnes qui ont connaissance des faits signalés.

Nous pouvons également collecter indirectement des données personnelles vous concernant. Ces informations peuvent être fournies par d'autres déclarants, superviseurs, personnes impliquées et autres personnes autorisées participant aux enquêtes.

Nous n'utilisons les données personnelles que dans la mesure nécessaire pour mener et conclure l'enquête sur les faits signalés. Nous pouvons également utiliser les données personnelles si nécessaire dans le cadre de procédures judiciaires connexes et pour respecter nos obligations légales (nous pouvons être tenus par la loi de signaler certaines questions aux autorités externes appropriées).

11. Ne soumettez pas de données personnelles sensibles à moins que cela ne soit nécessaire et pertinent

Nous n'exigeons pas la soumission de données personnelles sensibles via la PwC Ethics Helpline telles que les origines ethnique ou raciale, les convictions religieuses ou autres, les opinions politiques, le casier judiciaire, la santé physique ou mentale, l'appartenance à un syndicat, les données génétiques ou biométriques (lorsqu'elles sont utilisées pour identifier quelqu'un de manière unique) et l'orientation sexuelle ou le mode de vie. Cependant, nous pouvons recevoir des données personnelles sensibles parce que vous les fournissez

In connection with PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. To the extent we need to do this, the legal basis for such processing is that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or that the processing is necessary for the establishment, exercise or defence of legal claims.

16. For how long do you keep my personal data?

We only keep personal data (i) for the period of time needed to investigate your report or (ii) as otherwise necessary in connection with disciplinary proceedings, legal proceedings (including appeals), or other investigation or inquiry.

If we determine that a report is unsubstantiated, we will securely delete the personal data associated with the unsubstantiated report as soon as practicable following this determination and in accordance with applicable law.

17. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed.

dans le cadre d'un rapport. Nous n'utilisons les données personnelles que si nécessaire pour enquêter sur un rapport et nous supprimerons rapidement toutes les données personnelles sensibles qui ne sont pas nécessaires pour enquêter sur des faits.

12. Données d'utilisation du site collectées automatiquement

PwC Ethics Helpline, fourni par notre fournisseur tiers, NAVEX, collecte automatiquement certaines données sur les visites sur le site Web. Cela comprend l'adresse numérique de l'ordinateur (adresse IP), le type de navigateur, la langue du navigateur et la date et l'heure de votre demande. Ces données sont utilisées pour améliorer le fonctionnement de PwC Ethics Helpline et ne sont pas liées à vous personnellement. Pour plus d'informations, consultez la déclaration de confidentialité de NAVEX en bas de la page d'accueil de PwC Ethics Helpline.

13. Quelles données personnelles enregistrez-vous si je pose une question sur les politiques ou les normes de PwC ?

Vous pouvez contacter PwC Ethics Helpline pour poser une question sur toute politique, norme ou code de conduite de PwC.

Nous utilisons les données personnelles (généralement le nom, la fonction et l'adresse e-mail) si nécessaire pour correspondre avec vous afin que nous puissions répondre à votre question. Nous ne conservons pas de dossiers qui attribuent des questions posées à des individus particuliers. L'exception à cette règle est si la question concerne une violation présumée liée aux activités du réseau PwC, qui sera traitée comme décrit dans les autres sections de ce document.

14. Dois-je fournir des données personnelles en tant qu'obligation légale ou contractuelle ?

La fourniture de données personnelles à PwC Ethics Helpline est volontaire et il n'y a aucune obligation légale ou contractuelle de fournir des données personnelles.

Il n'est pas obligatoire de contacter ou de signaler à PwC Ethics Helpline.

15. Sur quelle base juridique vous appuyez-vous pour traiter les données personnelles ?

- You may be able to request deletion or erasure of your personal data in the following cases: - the personal data is no longer necessary in relation to the purposes for which it was collected and processed; - our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds; - your personal data has been unlawfully processed; or - your personal data must be erased to comply with a legal obligation to which we are subject. - You may be able to restrict personal data processing in the following cases: - for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data; - your personal data have been unlawfully processed and you request restriction of processing instead of deletion; - your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or - for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us. - You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us.	Les lois sur la protection des données de certaines juridictions exigent que nous exposions dans ce document notre base juridique pour la collecte et le traitement de vos données personnelles. Nous nous appuyons sur nos intérêts légitimes pour traiter vos données personnelles en relation avec PwC Ethics Helpline. Veuillez noter que lorsque nous nous appuyons sur nos intérêts légitimes pour traiter vos données personnelles, nous avons évalué que vos intérêts et droits fondamentaux ne l'emportent pas sur nos intérêts légitimes. Dans le cadre de la PwC Ethics Helpline, ces intérêts légitimes sont les suivants : - nos intérêts légitimes à permettre aux gens de poser des questions et de nous signaler des violations graves présumées de manière confidentielle; et - nos intérêts légitimes à identifier, prévenir et traiter les violations des lois, de notre code de conduite et de nos normes professionnelles. Nous n'avons pas l'intention de traiter des données personnelles sensibles en lien avec PwC Ethics Helpline. Dans la mesure où nous devons le faire, la base juridique d'un tel traitement est qu'il est nécessaire aux fins de l'exécution des obligations et de l'exercice des droits spécifiques de PwC dans le domaine du droit du travail, de la sécurité sociale et de la protection sociale, ou que le traitement est nécessaire à la constatation, à l'exercice ou à la défense de droits en justice. 16. Pendant combien de temps conservez-vous mes données personnelles ? Nous conservons uniquement les données personnelles (i) pendant la période de temps nécessaire pour enquêter sur votre rapport ou (ii) si cela est nécessaire dans le cadre de procédures disciplinaires, de procédures judiciaires (y compris les recours) ou d'autres enquêtes ou enquêtes. Si nous déterminons qu'un rapport n'est pas corroboré, nous supprimerons en toute sécurité les données personnelles associées au rapport non corroboré dès que possible après cette détermination et conformément à la loi applicable 17. Quels sont mes droits en relation avec mes données personnelles?

You may have the right to lodge complaints about personal data handling with your local data protection regulator.

18. Which other parties could handle my personal data?

a. Other PwC Member Firms

We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report.

b. Third Party Providers

We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems.

The third-party providers may use their own third party subcontractors that have access to personal data (sub-processors).

It is our policy to use only third-party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.

c. Other recipients of personal data

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and
- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

19. Transfers of Personal Data from the European Economic Area

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries outside the European Economic Area (EEA). Recipient countries may not have laws that provide specific protection for personal data.

If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or
- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.

Que vous fassiez un signalement ou fassiez l'objet d'un signalement, si nous détenons ou traitons des données personnelles vous concernant, vous pouvez disposer des droits suivants, conformément aux lois applicables en matière de protection des données. Nous pouvons retarder ou refuser des demandes si nous pensons que l'octroi de l'accès mettra en danger la confidentialité ou compromettra notre capacité à enquêter sur un problème signalé.

Vous pouvez exercer les droits légaux énumérés ci-dessous.

- Vous pouvez être en mesure d'obtenir une confirmation si nous traitons des données personnelles vous concernant, accéder à une copie de vos données personnelles et obtenir certaines autres informations, y compris pourquoi nous les traitons et les destinataires des données personnelles.
- Vous pouvez être en mesure de demander la rectification des données personnelles si elles sont inexactes ou incomplètes.
- Vous pouvez demander la suppression ou l'effacement de vos données personnelles dans les cas suivants :

- les données personnelles ne sont plus nécessaires au regard des finalités pour lesquelles elles ont été collectées et traitées;
- notre fondement juridique pour le traitement est que le traitement est nécessaire pour des intérêts légitimes que nous poursuivons, vous vous opposez au traitement et nous n'avons pas de motifs légitimes impérieux;
- vos données personnelles ont été traitées illégalement; ou
- vos données personnelles doivent être effacées pour respecter une obligation légale à laquelle nous sommes soumis.

- Vous pouvez restreindre le traitement des données personnelles dans les cas suivants:

- pendant une période nous permettant de vérifier l'exactitude des données personnelles lorsque vous avez contesté l'exactitude des données personnelles;
- vos données personnelles ont été traitées illégalement et vous demandez la restriction du traitement au lieu de la suppression;
- vos données personnelles ne sont plus nécessaires au regard des finalités pour lesquelles elles ont été collectées et traitées, mais vous avez besoin des

20. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

21. Contact points for questions and exercising legal rights

You can:

- submit a [request](#) if you wish to exercise a legal right in relation to your personal data; and/or
- submit an [enquiry](#) if you have a question about PwC's handling of your personal data.

données personnelles pour établir, exercer ou défendre des actions en justice; ou pendant une période nous permettant de vérifier si les motifs légitimes sur lesquels nous nous appuyons l'emportent sur vos intérêts lorsque vous vous êtes opposé au traitement, car il est nécessaire à la poursuite d'un intérêt légitime identifié par nous.

- Vous pouvez être en mesure de vous opposer au traitement de vos données personnelles si notre fondement juridique pour le traitement est que le traitement est nécessaire pour un intérêt légitime que nous poursuivons.

Vous pouvez avoir le droit de déposer des plaintes concernant le traitement des données personnelles auprès de votre régulateur local de protection des données.

18. Quelles autres parties pourraient gérer mes données personnelles ?

a. Autres cabinets membres de PwC

Nous pouvons partager des données personnelles avec d'autres sociétés membres du réseau PwC, mais uniquement si cela est strictement nécessaire dans le cadre de l'enquête sur un rapport.

b. Fournisseurs tiers

Nous pouvons divulguer des données personnelles à des tiers, sous-traitants et/ou à leurs filiales et sociétés affiliées. Des tiers assistent le réseau PwC en fournissant et en administrant des systèmes informatiques.

Les prestataires tiers peuvent utiliser leurs propres sous-traitants tiers qui ont accès aux données personnelles (sous-traitants).

Notre politique est de n'utiliser que des fournisseurs tiers qui sont tenus de maintenir des niveaux appropriés de sécurité et de confidentialité, de traiter les données personnelles uniquement selon les instructions de PwC et de transférer ces mêmes obligations à leurs sous-traitants.

c. Autres destinataires de données personnelles

	Nous pouvons également divulguer des données personnelles : • A des conseillers professionnels, par exemple des cabinets d'avocats, si nécessaire pour établir, exercer ou défendre nos droits légaux et obtenir des conseils; et • Aux forces de l'ordre, autorités gouvernementales et organismes de réglementation, conformément aux lois applicables. 19. Transferts de données personnelles depuis l'Espace économique européen Si nous traitons vos données personnelles, vos données personnelles peuvent être transmises en dehors du pays où vous vous trouvez, y compris pour le stockage. Cela inclut les pays en dehors de l'Espace économique européen (EEE). Les pays destinataires peuvent ne pas avoir de lois prévoyant une protection spécifique pour les données personnelles. Si nous collectons vos données personnelles au sein de l'Espace économique européen, le transfert en dehors de l'Espace économique européen sera uniquement: • à un destinataire dans un lieu qui offre un niveau de protection adéquat pour vos données personnelles; et / ou • dans le cadre d'un accord qui satisfait aux exigences de l'UE pour le transfert de données à caractère personnel vers des sous-traitants ou des contrôleurs de données en dehors de l'EEE, telles que les clauses contractuelles types approuvées par la Commission européenne. 20. Enfants PwC Ethics Helpline n'est pas destiné, et ne devrait pas être utilisé par, toute personne âgée de moins de 18 ans. 21. Points de contact pour les questions et l'exercice des droits légaux Vous pouvez: • Soumettre une demande si vous souhaitez exercer un droit sur vos données personnelles; et/ou



	• Soumettre une question si vous avez une question sur le traitement de vos données personnelles par PwC

Türkiye

PwC Ethics Helpline - Privacy Statement

1. Key terms used in this document:
In this document, we refer to information about you or information that identifies you as “personal data” or “personal information.” We use the term “processing” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to the PwC Ethics Helpline?

The data controller of personal data you provide to PwC Ethics Helpline is the PwC Türkiye firm that is responsible for addressing or investigating the matter you have raised.

A “data controller” has primary responsibility for ensuring that the handling of your personal data complies with data protection laws.

PwC Türkiye firms consists of PwC Yeminli Mali Müşavirlik Anonim Şirketi, PwC Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik Anonim Şirketi, PwC Danışmanlık Hizmetleri Anonim Şirketi, PwC Yönetim Danışmanlığı Anonim Şirketi, PwC Serbest Muhasebeci Mali Müşavirlik Limited Şirketi.

Mail : tr.dpo@tr.pwc.com

3. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This is:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal

PwC Ethics Helpline (PwC Etik Yardım Hattı) - Aydınlatma Metni

1. Bu belgede kullanılan temel terimler:

Bu belgede, sizinle ilgili bilgilere veya sizi "kişisel veriler" veya "kişisel bilgiler" olarak tanımlayan bilgilere atıfta bulunmaktayız. Toplanması, depolanması, düzenlenmesi, analizi, gözden geçirilmesi, aktarılması ve imhası dahil olmak üzere kişisel verileri içeren herhangi bir eylem veya işlemi birlikte tanımlamak için "işleme" terimini kullanmaktayız.

2. PwC Ethics Helpline uygulamasına girdiğim kişisel verilerin veri sorumlusu kimdir?

Dile getirdiğiniz konuyu ele almak veya araştırmaktan sorumlu olan PwC Türkiye, PwC Ethics Helpline uygulamasına sağlamış olduğunuz kişisel veriler bakımından veri sorumlusudur.

Bir "veri sorumlusu", kişisel verilerinizin işlenmesinin veri koruma yasalarına uygun olmasını sağlamak için birincil sorumluluğa sahiptir.

PwC Türkiye; PwC Yeminli Mali Müşavirlik Anonim Şirketi, PwC Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik Anonim Şirketi, PwC Danışmanlık Hizmetleri Anonim Şirketi, PwC Yönetim Danışmanlığı Anonim Şirketi, PwC Serbest Muhasebeci Mali Müşavirlik Limited Şirketi'nden oluşmaktadır.

Mail : tr.dpo@tr.pwc.com

3. Hangi kişisel verileri topluyorsunuz ve neden?

Bildirimde bulunurken sağladığınız kişisel verileri topluyoruz.

Bu veriler:

- adınız ve PwC ile olan ilişkiniz;
- bildirilen endişeye dahil olan kişinin/kişilerin kimlik bilgileri, işlevi, iletişim bilgileri, davranışı ve diğer kişisel verileri; ve

data of individuals who have knowledge of the reported concern. We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We also may have to use the personal data if necessary as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities). 4. Site usage data that is collected automatically PwC Ethics Helpline, provided by our third party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage. 5. What personal data do you record if I ask a question about PwC policies or standards? You can contact the PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct We use personal data (name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document. 6. What are my rights in connection with my personal data? You should convey your requests that within the scope of Article 11 of Turkish Data Protection Law No:6698, which regulates "rights of data subject" in writing with the Application Form available in the link of https://www.pwc.tr/tr/hakkimizda/kisisel-	• bildirilen endişe hakkında bilgi sahibi olan kişilerin kimlik bilgileri, işlevi, iletişim bilgileri ve diğer kişisel verileri. Kişisel verileri yalnızca bildirilen endişenin soruşturmasını yürütmek ve sonuçlandırmak için gerektiği kadar kullanılmaktadır. Ayrıca gerekli olması halinde, ilgili yasal işlemlerin bir parçası olarak ve yasal yükümlülüklerimize uymak için kişisel verileri kullanmak durumunda kalabiliriz (kanunen belirli konuları ilgili yetkililere bildirmemiz gerekebilir). 4. Otomatik olarak toplanan site kullanım verileri Üçüncü taraf hizmet sağlayıcımız NAVEX tarafından sağlanan PwC Etik Yardım Hattı, otomatik olarak toplanan site kullanım verileri ile web sitesine yapılan ziyaretlerle ilgili belirli günlük verileri otomatik olarak toplar. Buna İnternet Protokolü adresi, tarayıcı türü, tarayıcı dili ve isteğinizin tarihi ve saati dahildir. Bu günlük veriler PwC Etik Yardım Hattının işleyişini iyileştirmek için kullanılır ve kişisel olarak size bağlı değildir. Daha fazla bilgi için, PwC Etik Yardım Hattı ana sayfasının altındaki NAVEX'in gizlilik bildirimine bakabilirsiniz. 5. PwC politikaları veya standartları hakkında soru sormanız halinde hangi kişisel veriler kaydedilir? Herhangi bir PwC politikası, standardı veya PwC Küresel Davranış Kuralları hakkında soru sormak için PwC Etik Yardım Hattı ile iletişime geçebilirsiniz. Sorunuzu ele alabilmemiz için kişisel verilerinizi (isim, pozisyon ve e-posta adresi) sizinle iletişim kurmak için gerektiği kadar kullanırız. Belirli kişilere yöneltilen sorulara atıfta bulunan kayıtlar tutmayız. Bunun istisnası, sorunuzun konusunun, bu belgenin diğer bölümlerinde açıklandığı gibi ele alınacak olan PwC Ağının işleriyle ilgili şüpheli bir ihlal ile ilgili olması durumudur. 6. Kişisel verilerimle bağlantılı haklarım nelerdir?

[verilerin-korunmasi.html](https://www.pwc.tr/tr/hakimizda/kisisel-verilerin-korunmasi.html) or electronically to the address of pwcturkiye@hso3.kep.tr or with electronic signature that defined in the Electronic Signature Law numbered 5070 or mobile signature or with email to the tr.dpo@tr.pwc.com with the email address that declared beforehand to the data controller by the data subject and registered to system of the data controller with the term of “Personal Data Information Request” in the subject section.

7. Which other parties could handle my personal data?

a. Other PwC Member Firms

We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report based on the legal basis that it is necessary for the legitimate interest of the data controller, provided that the fundamental rights and freedoms of the data subject are not harmed and it is necessary for the establishment, exercise and protection of a right.

b. Third Party Providers

We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates based on the legal basis that it is necessary for the legitimate interest of the data controller, provided that the fundamental rights and freedoms of the data subject are not harmed. Third parties support the PwC Network by providing and administering IT systems.

The third party providers may use their own third party subcontractors that have access to personal data (subprocessors).

It is our policy to use only third party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.

c. Other Recipients of Personal Data

6698 sayılı Kişisel Verilerin Korunması Kanunu’nun “ilgili kişinin haklarını düzenleyen” 11. maddesi kapsamındaki taleplerinizi, <https://www.pwc.tr/tr/hakimizda/kisisel-verilerin-korunmasi.html> linkinde bulunan Başvuru Formu aracılığı ile yazılı olarak veya elektronik ortamda pwcturkiye@hso3.kep.tr adresine veya 5070 sayılı Elektronik İmza Kanunu’nda tanımlı olan güvenli elektronik imzalı olarak ya da mobil imza ya da ilgili kişi tarafından veri sorumlusuna daha önce bildirilen ve veri sorumlusunun sisteminde kayıtlı bulunan e-posta adresini kullanmak suretiyle tr.dpo@tr.pwc.com adresine konu kısmında “Kişisel Veri Bilgi Edinme Talebi” ifadesi ile iletmeniz gerekmektedir.

7. Kişisel verilerimi başka hangi taraflar işleyebilir?

a. Diğer PwC Üye Şirketleri

Bir raporun araştırılmasıyla bağlantılı olarak kesinlikle gerekli olması halinde ilgili kişinin temel hak ve özgürlüklerine zarar vermemek kaydıyla, veri sorumlusunun meşru menfaatleri için veri işlenmesinin zorunlu olması hukuki sebebine dayanarak kişisel verilerinizi PwC Ağında ki diğer PwC firmalarıyla paylaşabiliriz.

b. Üçüncü Taraf Hizmet Sağlayıcılar

Kişisel verilerinizi üçüncü taraf yüklenicilere, taşeronlara ve / veya bunların yan kuruluşlarına ve bağlı kuruluşlarına, ilgili kişinin temel hak ve özgürlüklerine zarar vermemek kaydıyla, veri sorumlusunun meşru menfaatleri için veri işlenmesinin zorunlu olması hukuki sebebine dayanarak ifşa edebiliriz. Üçüncü taraflar, BT sistemlerini sağlayarak ve yöneterek PwC Ağını destekler.

Üçüncü taraf sağlayıcılar, kişisel verilere (alt veri işleyenler) erişimi olan kendi üçüncü taraf hizmet sağlayıcılarını kullanabilir. Politikamız, kişisel verilerinizi yalnızca uygun güvenlik ve gizlilik düzeylerini korumakla, PwC tarafından belirtildiği şekilde işlemekle

We may also disclose personal data to: • professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and • law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws. 8. What legal justification do you rely on to process personal data? Your personal data processed based on the legal basis that “it is necessary for the establishment, exercise and protection of a right” and “it is necessary for the legitimate interests of the data controller, provided that the fundamental rights and freedoms of the data subject are not harmed.” When it is only legally required or strictly necessary, PwC Türkiye may also disclose personal data to, professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws, based on the legal reasons mentioned in the Article 5 of the Turkish Personal Data Protection Law numbered 6698 as it is necessary for compliance with a legal obligation to which the data controller is subject or data processing is necessary for the establishment, exercise or protection of any right. Please note that where we rely on our legitimate interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests. In connection with PwC Ethics Helpline, these legitimate interests are: • our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and	ve aynı yükümlülükleri alt işleyicilerine aktarmakla yükümlü olan üçüncü taraf sağlayıcılarla çalışmaktır. c. Diğer Kişisel Veri Alıcıları Kişisel verilerinizi ayrıca aşağıda belirtilen durumlarda aşağıdaki kişilere ifşa edebiliriz: • yasal haklarımızı korumak, kullanmak veya savunmak ve tavsiye almak için gerektiğinde hukuk firmaları gibi profesyonel danışmanlara; ve • yürürlükteki yasal ve idari düzenlemelerin gerektirdiği ölçüde ve bunlara uygun olarak kolluk kuvvetleri, hükümet yetkilileri ve düzenleyici kurumlara. 8. Kişisel verileri işlemek için hangi hukuki sebeplere dayanıyorsunuz? 6698 Sayılı Türkiye Kişisel Verilerin Korunması Kanunu'nda belirtilen “bir hakkın tesisi, kullanılması veya korunması için veri işlemenin zorunlu olması” ve “ilgili kişinin temel hak ve özgürlüklerine zarar vermemek kaydıyla, veri sorumlusunun meşru menfaatleri için veri işlenmesinin zorunlu olması” hukuki sebeplerine dayanarak kişisel verilerinizi işliyoruz. Yalnızca gerekli olması halinde PwC Türkiye, kişisel verileri, yasal haklarımızı tesis etmek, kullanmak veya savunmak ve danışmanlık almak amacıyla, örneğin hukuk firmaları gibi profesyonel danışmanlara; ve yürürlükteki yasalara uygun olarak, kolluk kuvvetleri, hükümet yetkilileri ve düzenleyici kuruluşlara, 6698 sayılı Kişisel Verilerin Korunması Kanunu'nun 5. maddesinde belirtilen yasal nedenlere dayanarak, veri sorumlusunun hukuki yükümlülüğünü yerine getirebilmesi için zorunlu olması veya bir hakkın tesisi, kullanılması veya korunması için veri işlemenin zorunlu olması durumunda açıklayabilir. Kişisel verilerinizi işlemek için meşru menfaatlerimize dayandığımızda, menfaatlerimizin, sizlerin menfaatleri ve

- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

Communication Address: Kılıçali Paşa Mah. Meclis-i Mebusan Cad. No: 8 Galataport İstanbul D Blok Beyoğlu/İstanbul
In this document, “we,” “us” and “PwC” means the PwC Türkiye firm that is responsible for addressing the matter raised and that is the data controller of your personal information.

PwC Ethics Helpline Frequently Asked Questions (“FAQ”)

9. Who can use the PwC Ethics Helpline? You can use PwC Ethics Helpline, if you are a PwC worker (including PwC partners, directors, managers, employees, independent contractors, and contingent workers) and external stakeholder, such as business partners, clients, suppliers, and anyone who has interacted with PwC.

You may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of the PwC Türkiye as further specified below.

10. How do I contact the PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone and by Web. For details see: pwc.com/ethicshelpline
PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24 hour access. NAVEX specialists will receive reports submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

11. What kinds of issues can I raise with the PwC Ethics Helpline? PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy,

temel haklarının önüne geçmemesini göz önüne aldığımızı lütfen unutmayın. PwC Etik Yardım Hattı ile bağlantılı olarak, meşru menfaatlerimiz:

- kişilerin bize gizli bir şekilde soru sormasına ve olası ciddi ihlalleri bildirmesine olanak tanıma konusundaki meşru menfaatlerimiz;
- ve
- yasaların, davranış kurallarımızın ve mesleki standartlarımızın ihlallerini tespit etme, önleme ve ele alma konusundaki meşru menfaatlerimiz.

İletişim Adresi: Kılıçali Paşa Mah. Meclis-i Mebusan Cad. No: 8 Galataport İstanbul D Blok Beyoğlu/İstanbul
Bu belgede "biz", "bize" ve "PwC", ortaya çıkan konuyu ele almaktan sorumlu olan ve kişisel verilerinizin veri sorumlusu olan PwC Türkiye firması anlamına gelmektedir.

PwC Etik Yardım Hattı Sıkça Sorulan Sorular (“SSS”)

9. PwC Ethics Helpline uygulamasını kimler kullanabilir?

Bir PwC çalışanı (PwC ortakları, yöneticileri, müdürleri, çalışanları, bağımsız yüklenicileri ve koşullu çalışanları dahil) ve iş ortakları, müşteriler, tedarikçiler gibi harici bir paydaşsanız veya PwC ile etkileşimde bulunan herhangi biri iseniz PwC Ethics Helpline uygulamasını kullanabilirsiniz. PwC Türkiye'nin işleri ile ilgili bir soru sormak veya bir uyum endişesini bildirmek için gönüllü olarak PwC Ethics Helpline ile aşağıda belirtildiği şekilde iletişime geçebilirsiniz.

10. PwC Ethics Helpline ile nasıl iletişim kurabilirim?

PwC Ethics Helpline’a telefon ve internet olmak üzere iki yol ile ulaşabilmektedir. Daha fazla bilgi için:

pwc.com/ethicshelpline

PwC, Ethics Helpline uygulamasını yönetmek için bağımsız bir üçüncü taraf olan NAVEX ile

standard or PwC's Global Code of Conduct; or (3) unethical conduct.

Asking a question about any PwC policy, standard, or PwC's Global Code of Conduct. We do not require submission of special categories of personal data through PwC Ethics Helpline. Special categories of personal data are data relating to the race, ethnic origin, political opinion, philosophical belief, religion, religious sect or other belief, appearance, membership to associations, foundations or trade-unions, data concerning health, sexual life, criminal convictions and security measures, and the biometric and genetic data. However, we might receive special categories of personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will promptly delete any special categories of personal data that is not necessary to investigate a concern. Please be aware that you submit information about other persons, therefore submit only the information which is strictly necessary to manage your concern / report.

Please make sure not to provide any confidential client data. If your concern involves confidential client data, make the report providing client data which is strictly necessary due to the nature of the case. If additional information is needed, PwC Türkiye Ethics Team will specifically request you to provide further relevant information.

12. When should I use other reporting channels?

If your concern pertains to a matter that can't be reported to the PwC Ethics Helpline, please report the matter via the alternative channels below:

- You may send an email to ethics.group@tr.pwc.com.
- If you are a PwC Türkiye employee, you may also directly contact [PwC Türkiye Ethics Team](#) or send an **internal letter** (BJK Plaza B Blok Floor: 11 | Ethics Team) or use the

sözleşme akdetmiştir. Bu uygulamaya 24 saat erişim sağlanabilmektedir. NAVEX uzmanları web sitesi aracılığıyla veya telefonla bildirimleri alacak ve bildirimleri incelenmek üzere uygun PwC temsilcilerine yönlendirecektir.

11. PwC Ethics Helpline ile ne tür konuları gündeme getirebilirim?

Ciddi olduğu kanaatinde olduğunuz herhangi bir davranışı bildirmek: (1) yasa veya düzenleme ihlali; (2) bir PwC politikasının, standardının veya PwC'nin Global Davranış Kuralları'nın ihlali; veya (3) etik olmayan davranış.

Herhangi bir PwC politikası, standardı veya PwC'nin Global Davranış Kuralları hakkında soru sormak.

PwC Ethics Helpline uygulaması üzerinden özel nitelikli kişisel verilerin paylaşılmasını talep etmemekteyiz. Özel nitelikli kişisel veriler; kişilerin ırkı, etnik kökeni, siyasi düşüncesi, felsefi inancı, dini, mezhebi veya diğer inançları, kılık ve kıyafeti, dernek, vakıf ya da sendika üyeliği, sağlığı, cinsel hayatı, ceza mahkûmiyeti ve güvenlik tedbirleriyle ilgili verileri ile biyometrik ve genetik verileridir. Ancak yapacağınız bir bildirim kapsamında bu tür verileri gönüllü olarak paylaştığınızda özel nitelikli kişisel verileri alabiliriz. Kişisel veriler yalnızca bir bildirim araştırılması için gerekli olduğu ölçüde kullanılmakta ve gerekli olmayan özel nitelikteki kişisel veriler derhal silinmektedir. Diğer kişiler hakkında bilgi paylaştığınızın farkında olmanızı, yalnızca sorununuzu / bildiriminizi yönetmek için gerekli olan bilgileri paylaşmanızı rica ederiz. Lütfen herhangi bir gizli müşteri bilgisi paylaşmamaya özen gösteriniz. Eğer bildiriminizin konusu gizli müşteri bilgilerini içermekteyse, somut olay nezdinde kesinlikle gerekli olan müşteri bilgilerini paylaşmak suretiyle bildiriminizi yapınız. Bildiriminizin ek bilgi gerektirmesi halinde, PwC Türkiye Etik Ekibi daha fazla bilgi edinmek için sizinle iletişime geçecektir.

#wishtag message boxes at PwC Türkiye offices. 13. What if the information I provide turns out to be incorrect? Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue. Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases. 14. Can I make a report anonymously? We encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis. If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique. Note that, for the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter. Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter. 15. If I submit a report, is my identity protected? Your identity will be treated with the highest levels of confidentiality and will only be shared with people who need access to this to investigate the report or who are part of legal proceedings. We will not disclose your identity to the alleged wrongdoer. Please note that the	12. Diğer bildirim kanallarını ne zaman kullanmalıyım? Ethics Helpline üzerinden bildirilemeyecek konuları aşağıdaki alternatif kanallardan biriyle iletebilirsiniz: • ethics.group@tr.pwc.com adresine e-mail gönderebilirsiniz. • PwC Türkiye çalışanı iseniz; alternatif olarak PwC Türkiye Etik Ekibi ile doğrudan iletişime geçebilirsiniz veya bir mektup (BJK Plaza B Blok 11. kat Etik Ekibi) gönderebilirsiniz veya PwC Türkiye ofislerinde bulunan #wishtag mesaj kutularını kullanabilirsiniz. 13. Sağladığım bilgiler yanlış çıkarsa ne olur? Gönderdiğiniz bilgilerin başkalarını etkileyebileceğinin farkında olmalısınız. Bu nedenle, sadece doğru olduğuna inandığınız bilgileri göndermelisiniz. PwC Ethics Helpline'a iyi niyetle bildirimde bulunan herhangi bir kişiye, daha sonra bilgilerin doğru olmadığı ortaya çıksa bile, hiçbir koşul altında herhangi bir yaptırım uygulanmayacaktır. Kötü niyetli hareket etmek veya PwC Ethics Helpline'ı kötüye kullanmak hiçbir zaman hoş görülmemeyecektir ve uygun durumlarda işten çıkarmaya kadar varan disiplin cezalarına neden olabilecektir. 14. Anonim olarak bildirimde bulunabilir miyim? Bir bildirimde bulunurken kimliğinizi belirtmenizi öneririz çünkü bu, bildirim araştırma ve uzun vadede sizi korumamıza yardımcı olacaktır. Kimliğiniz ve sağladığınız bilgiler en yüksek düzeyde gizlilikle ele alınacak ve kesinlikle bilinmesi gereken kişilerle paylaşılacaktır. Anonim olarak yaptığınız bildirimler de incelenecektir. Ancak, bildirim niteliği, bizim hatamız olmaksızın, daha sonra ilgili kişilerin kimliklerini doğal olarak ortaya çıkarabileceğinden, süregelen anonimliği

exceptional situation where we may be required to do this is if you acted maliciously or deliberately abused the process, the accused raises a claim, and we must disclose your identity by law. 16. Must I provide personal data as a statutory or contractual requirement? Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to the PwC Ethics Helpline is not mandatory. 17. Children PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.	garanti edememekteyiz. Bu, örneğin özellikle vakanın benzersiz olduğu durumlarda gerçekleşebilir. Anonim olarak gönderilen bildirimlerin çoğu içinse bildirimde bulunan kimsenin kimliğini deşifre edemediğimizi unutmayın. Sonuç olarak, bize bildirilen konuyu araştırmamıza izin vermek için gerekli olduğuna inandığınız kadar ayrıntı sağlamanızı rica etmekteyiz. 15. Bir bildirimde bulunursam kimliğim korunur mu? Kimliğiniz en üst düzeyde gizlilikle ele alınacak ve yalnızca bildirimini araştırmak için buna erişmesi gereken veya yasal işlemlerin parçası olan kişilerle paylaşılacaktır. Kimliğinizi suçlu olduğu iddia edilen kişiye ifşa etmeyeceğiz. Ancak, bunu yapmamızın gerekli olabileceği istisnai durumlar olacaktır: süreci kötü niyetle veya kasıtlı olarak kötüye kullanmanız, suçlanan kimsenin bir hak talebinde bulunması veya kimliğinizin hukuken ifşa edilmesinin gerekmesi. 16. Kişisel verilerimi yasal veya akdi bir gereklilik olarak sağlamalı mıyım? Kişisel verilerin PwC Etik Yardım Hattı'na sağlanması isteğe bağlıdır ve kişisel verilerin sağlanması için yasal veya sözleşmeye dayalı bir gereklilik yoktur. PwC Etik Yardım Hattına başvurmak veya bildirimde bulunmak zorunlu değildir. 17. Çocuklar PwC Etik Yardım Hattı, 18 yaşın altındaki kişilere yönelik değildir ve bu kişiler tarafından kullanılmamalıdır.



UAE

PwC Ethics Helpline - Frequently Asked Questions and Privacy Information

Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline.

The FAQs and Privacy Information Document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data.

This document was last updated in April 2021. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date.

Key terms used in these FAQs

Who is responsible for the personal data I submit to PwC Ethics Helpline?

Who can use PwC Ethics Helpline?

How do I contact PwC Ethics Helpline?

What kinds of issues can I raise with PwC Ethics Helpline?

When should I use other reporting channels?

What if the information I provide turns out to be incorrect?

Can I make a report anonymously?

If I submit a report, is my identity protected?

What personal data do you collect and why?

Do not submit sensitive personal data unless it's necessary and relevant

Site usage data that is collected automatically

What personal data do you record if I ask a question about PwC policies or standards?

Must I provide personal data as a statutory or contractual requirement?

What legal justification do you rely on to process personal data?

For how long do you keep my personal data?

What are my rights in connection with my personal data?

Which other parties could handle my personal data?

Transfers of Personal Data from the European Economic Area

Children

Contact points for questions and exercising legal rights

1. Key terms used in these FAQs

In these FAQs, we refer to information about you or information that identifies you as “**personal data**” or “**personal information**.” We use the term “**processing**” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to PwC Ethics Helpline?

The data controller of personal data you provide to PwC Ethics Helpline is the PwC firm that is responsible for addressing or investigating the matter you have raised. This is usually the PwC firm where the incident took place or that is directly connected with the matter you have raised. A “data controller” has primary responsibility for ensuring that the handling of your personal data complies with data protection laws.

For a list of active client facing entities within the PwC network and countries and regions in which PwC member firms operate, see the links provided at the beginning of this PDF document.



In this document, “we,” “us” and “PwC” means the PwC firm that is responsible for addressing the matter raised and that is the data controller of your personal information.

3. Who can use PwC Ethics Helpline?

PwC Ethics Helpline can be used by PwC workers (including PwC partners, directors, managers, employees, independent contractors, and contingent workers) and external stakeholders, such as business partners, clients, suppliers, and anyone who has interacted with PwC. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of the PwC Network as further specified below.

4. How do I contact PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone and by Web.

For details see: <https://www.pwc.com/ethicshelpline>

PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24-hour access. NAVEX specialists will receive reports submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC’s Global Code of Conduct; or (3) unethical conduct.	Asking a question about any PwC policy, standard, or PwC’s Global Code of Conduct.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don’t feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue.

Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

Yes you can. However, we would encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique.

For the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter. However, if total anonymity is requested, it is important to note that successful investigation and resolution of the matter may depend on the amount of information shared and ongoing interaction. There are limits on the firm's ability to investigate and resolve issues in circumstances in which the caller chooses to remain anonymous.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

If you decide to submit your report anonymously, please see point 8 above.

If you decide to submit your name when making a report, your identity will be treated with the highest levels of confidentiality and will only be shared with people on a strictly need-to-know basis either to investigate the report or if required by law. However, we cannot guarantee that the wrongdoer will not become aware of your identity as part of the investigation process, as the nature of the issue may, without direct disclosure by us, subsequently naturally reveal the identities of people involved. This could happen, for example but not limited to, if the case is particularly unique, and/or where we may be required to disclose your identity if you acted maliciously or deliberately abused the process, the accused raises a claim, or we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data unless it's necessary and relevant

We do not require submission of sensitive personal data through PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, we might receive sensitive personal data because you volunteer this as part of a report. We only use personal data as necessary to investigate a report and we will delete any sensitive personal data that is not necessary to investigate a concern.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and



time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

15. What legal justification do you rely on to process personal data?

The data protection laws of some jurisdictions require that we set out in this document our justification, based on law, for collecting and processing your personal data.

We rely on our legitimate interests to process your personal data in connection with PwC Ethics Helpline. Please note that where we rely on our legitimate interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests.

In connection with PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. To the extent we need to do this, the legal basis for such processing is that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or that the processing is necessary for the establishment, exercise or defence of legal claims.

16. For how long do you keep my personal data?

We retain the personal data processed by us for as long as is considered necessary for the purpose for which it was collected. This will vary according to the law and regulation applicable to the territory in which the data controller is based. In the absence of specific legal or regulatory requirements, our baseline retention period for records and other documentary evidence created in the PwC Ethics Helpline is 10 years from the closure of an investigation.

17. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed.
- You may be able to request deletion or erasure of your personal data in the following cases:
 - ☐ the personal data is no longer necessary in relation to the purposes for which it was collected and processed;
 - ☐ our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds;
 - ☐ your personal data has been unlawfully processed; or
 - ☐ your personal data must be erased to comply with a legal obligation to which we are subject.
- You may be able to restrict personal data processing in the following cases:
 - ☐ for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data;
 - ☐ your personal data have been unlawfully processed and you request restriction of processing instead of deletion;
 - ☐ your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or
 - ☐ for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us.
- You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us.

You may have the right to lodge complaints about personal data handling with your local data protection regulator.

18. Which other parties could handle my personal data?

a. Other PwC Member Firms

We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report.

b. Third Party Providers

We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems.

The third-party providers may use their own third-party subcontractors that have access to personal data (sub-processors).

It is our policy to use only third-party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.

c. Other recipients of personal data

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and
- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

19. Transfers of Personal Data

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries who may not have laws that provide specific protection for personal data. We will carry out such transfers only where we have a lawful basis to do so, including to a recipient (i) who is in a country which provides an adequate level of protection for personal data; or (ii) under an agreement which covers the applicable requirements for the transfer of personal data.

If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or
- under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission.

20. Data residency

PwC Ethics helpline is a cloud-based tool which is running and hosted outside the Middle East. Therefore, do not share confidential data owned or related to government entities or private sector regulated entities in the Middle East.

21. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

22. Contact points for questions and exercising legal rights

If you would like to exercise your legal rights or ask a question in relation to this privacy statement, please contact the ME Data Protection team at: mer_me_data_protection_management@pwc.com

Alternatively, you can:

- [submit a request](#) if you wish to exercise a legal right in relation to your personal data; and/or
- submit an [enquiry](#) if you have a question about PwC's handling of your personal data.

Ukraine

PwC Ethics Helpline Frequently Asked Questions and Privacy Information	Гаряча лінія PwC з питань етики Типові запитання та порядок роботи з персональними даними
Please familiarise yourself with the FAQs before you voluntarily make a report to PwC Ethics Helpline. The FAQs and Privacy Information Document explains what matters can be reported to PwC Ethics Helpline, how any personal data submitted to the Helpline is handled and protected, and the rights you have in relation to your personal data. This document was last updated in April 2021. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date. Key terms used in these FAQs Who is responsible for the personal data I submit to PwC Ethics Helpline? Who can use PwC Ethics Helpline? How do I contact PwC Ethics Helpline? What kinds of issues can I raise with PwC Ethics Helpline? When should I use other reporting channels? What if the information I provide turns out to be incorrect? Can I make a report anonymously? If I submit a report, is my identity protected? What personal data do you collect and why? Do not submit sensitive personal data unless it's necessary and relevant Site usage data that is collected automatically What personal data do you record if I ask a question about PwC policies or standards? Must I provide personal data as a statutory or contractual requirement? What legal justification do you rely on to process personal data? For how long do you keep my personal data? Automated decision making What are my rights in connection with my personal data? Which other parties could handle my personal data?	Будь ласка, ознайомтеся з типовими запитаннями, перш ніж подати скаргу за власним бажанням на гарячу лінію PwC з питань етики . Цей документ, що містить типові запитання та описує порядок роботи з персональними даними, надає детальне роз'яснення щодо питань, з якими можна звернутися на гарячу лінію PwC з питань етики, обробки та захисту будь-яких персональних даних, які були надані при зверненні на гарячу лінію, та прав, які ви маєте стосовно ваших персональних даних. Востаннє зміни до цього документу вносилися у березні 2021 року. Ми можемо вносити зміни до цього документу в майбутньому. У такому випадку ми змінимо дату останньої редакції документу на цій сторінці. Змінений документ застосовується з дати його останньої редакції. Основні терміни, що використовуються у цих типових запитаннях Хто несе відповідальність за обробку та захист персональних даних, які я надаю на гарячу лінію PwC з питань етики? Хто може звертатися на гарячу лінію PwC з питань етики? Як я можу звернутися на гарячу лінію PwC з питань етики? З якими питаннями я можу звернутися на гарячу лінію PwC з питань етики? У яких випадках мені слід використовувати інші канали для звернення? Що буде, якщо інформація, яку я надав/ла, виявиться такою, що не відповідає дійсності? Чи можу я звернутися анонімно? Якщо я надав звернення, чи є захищеною моя ідентифікаційна інформація? Які персональні дані ви збираєте і чому? Не надавайте конфіденційні персональні дані, якщо це не потрібно та не релевантно

Transfers of Personal Data from the European Economic Area

Children

Contact points for questions and exercising legal rights

1. Key terms used in these FAQs

In these FAQs and Privacy Information, we refer to information about you or information that identifies you as “personal data” or “personal information.” We use the term “processing” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to PwC Ethics Helpline?

The data controller of personal data you provide to PwC Ethics Helpline is PricewaterhouseCoopers firm in Ukraine (PwC Ukraine), the Ukrainian firm which is part of the PwC global network. The Ukrainian firm will investigate complaints under its responsibilities if the incident occurred in Ukraine or if it is directly connected with the matter you have raised. As “data controller”, PwC Ukraine has primary responsibility for ensuring that the handling of your personal data complies with relevant data protection laws. In this document, “we,” “us” and “PwC” means the Ukrainian firm of the PwC global network that is responsible for addressing the matter raised and that is the data controller of your personal information.

3. Who can use PwC Ethics Helpline?

PwC Ethics Helpline can be used by anyone, including PwC personnel (eg PwC partners, directors, managers, employees, independent contractors, and contingent workers), external stakeholders, such as business partners, clients, suppliers, and anyone else who has interacted with PwC or has an interest in our activities. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of PwC as further specified below.

4. How do I contact PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone ([link](#)) and by Web ([link](#)).

PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24 hour access. NAVEX specialists will receive reports

Дані про користування сайтами, які збираються автоматично

Які персональні дані ви зберігаєте, якщо я поставлю запитання про політику або стандарти PwC?

Чи зобов'язаний я надавати персональні дані відповідно до вимог договору або законодавства?

Які ви маєте юридичні підстави для обробки персональних даних?

Протягом якого часу ви зберігаєте мої персональні дані?

Автоматизоване прийняття рішень

Які я маю права стосовно моїх персональних даних?

Які інші сторони можуть використовувати мої персональні дані?

Передача персональних даних за межі Європейської економічної зони

Неповнолітні особи

Контактні особи для запитань та реалізації законних прав

1. Основні терміни, що використовуються у цих типових запитаннях

У цих типових запитаннях та порядку роботи з персональними даними ми посилаємось на інформацію про Вас або на інформацію, яка вас ідентифікує, як на «персональні дані» або «персональну інформацію». Термін "обробка" ми використовуємо для опису, в сукупності, будь-яких дій чи операцій, пов'язаних із персональними даними, включаючи їх збирання, зберігання, організацію, аналіз, огляд, передачу та знищення.

2. Хто несе відповідальність за обробку та захист персональних даних, які я надаю на гарячу лінію PwC з питань етики?

Оператором персональних даних, які ви надаєте на гарячу лінію PwC з питань етики, є фірма ПрайсвотерхаусКуперс в Україні (PwC Ukraine), частина глобальної мережі PwC. PwC Ukraine буде розглядати скарги відповідно до своєї компетенції, якщо інцидент стався в Україні або якщо PwC Ukraine безпосередньо пов'язана із питанням, яке ви порушили. Як "оператор даних", PwC Ukraine несе основну відповідальність за забезпечення відповідності порядку обробки ваших персональних даних законодавству про захист даних. У цьому документі «ми», «нас», «нам» та

submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC's Global Code of Conduct; or (3) unethical conduct

Asking a question about any PwC policy, standard, or PwC's Global Code of Conduct.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don't feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue.

Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

We encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and the information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

If you make a report anonymously, we will review it. We cannot guarantee ongoing anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique. Note that, for the majority of reports that have been submitted anonymously, we are not able to decipher the identity of the reporter.

«PwC» означає PwC Ukraine у складі глобальної мережі PwC, яка відповідає за вирішення порушеного вами питання і яка є оператором ваших персональних даних.

3. Хто може звертатися на гарячу лінію PwC з питань етики?

Гарячою лінією PwC з питань етики може скористатися будь-хто, у тому числі співробітники PwC (наприклад, партнери, директори, менеджери, працівники, незалежні підрядники та тимчасові працівники PwC), зовнішні зацікавлені сторони, наприклад, бізнес-партнери, клієнти, постачальники та інші особи, які взаємодіяли з PwC або цікавляться нашою діяльністю. Ці особи можуть звернутися за власним бажанням на гарячу лінію PwC з питань етики, щоб поставити запитання або повідомити про порушення, пов'язане з бізнесом PwC, як зазначено далі.

4. Як я можу звернутися на гарячу лінію PwC з питань етики?

Існують два способи звернутися на гарячу лінію PwC з питань етики: за телефоном ([посилання](#)) та через Інтернет ([посилання](#)).

PwC уклала договір із незалежною третьою стороною, NAVEX, для адміністрування гарячої лінії. Програмний засіб забезпечує цілодобовий доступ. Фахівці компанії NAVEX отримуватимуть звернення, подані через веб-сайт або за телефоном, та спрямовуватимуть звернення відповідним представникам PwC для подальшого розгляду.

5. З якими питаннями я можу звернутися на гарячу лінію PwC з питань етики?

Гаряча лінія PwC з питань етики призначена для:

Повідомлення про поведінку, дію або вчинок, які, на вашу думку, є серйозним: (1) порушенням законодавства чи нормативно-правових актів; (2) порушенням політики чи стандартів PwC або Глобального кодексу корпоративної етики PwC; або (3) фактом неетичної поведінки.

Запитань про політику, стандарти PwC або Глобальний кодекс корпоративної етики PwC.

Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

Your identity will be treated with the highest levels of confidentiality and will only be shared with people who need access to this to investigate the report or who are part of legal proceedings.

We will not disclose your identity to the alleged wrongdoer. Please note that the exceptional situation where we may be required to do this is if you acted maliciously or deliberately abused the process, the accused raises a claim, and we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may be:

- your name and relationship to PwC;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations.

We use personal data only as necessary to conduct and conclude the investigation of the reported concern. We may also use the personal data if necessary as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit sensitive personal data unless it's necessary and relevant

We do not require submission of sensitive personal data through PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, we might receive sensitive personal data because you volunteer this as part of a

6. У яких випадках мені слід використовувати інші канали для звернення?

Проаналізуйте наявні у вас можливості для оперативного звернення до відповідної особи безпосередньо у PwC через існуючі канали. Якщо ви не впевнені або не знаєте, до кого звернутися, зверніться на гарячу лінію PwC з питань етики.

7. Що буде, якщо інформація, яку я надав, виявиться такою, що не відповідає дійсності?

Усвідомте, що надана вами інформація може призвести до прийняття рішень, які впливають на інших людей. Тому ви повинні надавати тільки ту інформацію, яку ви вважаєте правдивою. За жодних обставин до особи, яка із сумлінними намірами звертається на гарячу лінію PwC з питань етики, не застосовуватимуться санкції, навіть якщо згодом інформація виявиться неправдивою.

Зловмисне або протиправне використання гарячої лінії PwC з питань етики є неприпустимим і може призвести до вжиття дисциплінарних заходів, у тому числі до звільнення у відповідних випадках.

8. Чи можу я звернутися анонімно?

Ми рекомендуємо вам ідентифікувати себе під час звернення, оскільки це допоможе нам опрацювати звернення та забезпечити ваш захист у майбутньому. До ваших ідентифікаційних даних і наданої вами інформації застосовуватиметься режим суворой конфіденційності; їх розкриття можливе виключно відповідно до принципу службової необхідності.

Якщо ви звернетесь анонімно, ваше звернення буде розглянуто. Ми не можемо гарантувати постійну анонімність, оскільки характер питання може у подальшому, без нашого втручання, закономірно призвести до розкриття ідентифікаційних даних задіяних осіб. Це може статися, наприклад, якщо випадок особливо унікальний. Окремо звертаємо увагу, що для більшості повідомлень, які надійшли анонімно, ми не маємо можливості ідентифікувати особу, яка їх надіслала.

Зрештою ми просимо вас надати нам якомога більше докладної інформації, яку ви вважаєте за необхідне нам надати, щоб ми змогли опрацювати ваше звернення належним чином.

report. We only use personal data as necessary to investigate a report and we will promptly delete any sensitive personal data that is not necessary to investigate a concern.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is used to improve the operation of PwC Ethics Helpline and is not tied to you personally. For further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?

You can contact PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to PwC Ethics Helpline is not mandatory.

15. What legal justification do we rely on to process personal data?

We rely on our legitimate interests to process your personal data in connection with PwC Ethics Helpline. Please note that where we rely on our legitimate interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests. In connection with PwC Ethics Helpline, these legitimate interests are:

9. Якщо я надав звернення, чи є захищеною моя ідентифікаційна інформація?

До ваших ідентифікаційних даних застосовуватиметься режим суворої конфіденційності, і доступ до них матимуть виключно ті особи, які повинні його мати в силу службової необхідності для опрацювання вашого звернення або які є учасниками судочинства. Ми не розголошуватимемо ваші ідентифікаційні дані особам, які, як стверджується, вчинили порушення. Слід зазначити, що у виключних випадках від нас можуть вимагати це зробити, якщо з вашого боку були зловмисні дії або навмисні порушення порядку звернення на гарячу лінію, а звинувачена особа звернулася зі скаргою з цього приводу, тому ми будемо зобов'язані розкрити ваші ідентифікаційні дані відповідно до чинного законодавства.

10. Які персональні дані ви збираєте і чому?

Ми збираємо персональні дані, які ви надаєте під час подання звернення.

Це можуть бути:

- ваші ПІБ та відносини з PwC;
- ідентифікаційні дані, підрозділ, контактна інформація, вчинок та інші персональні дані особи (осіб), які є учасниками ситуації, що є предметом звернення; та
- ідентифікаційні дані, підрозділ, контактна інформація та інші персональні дані осіб, які володіють інформацією про ситуацію, що є предметом звернення.

Ми також можемо збирати ваші персональні дані опосередковано. Таку інформацію можуть надати інші особи, які подали звернення, керівники, учасники справи та інші уповноважені особи, які беруть участь у розслідуваннях. Ми використовуємо персональні дані лише за необхідності проведення та завершення розслідування ситуації, що є предметом звернення. У разі необхідності, ми також можемо використовувати персональні дані у межах відповідного судочинства та з метою виконання наших правових зобов'язань (у відповідності до чинного законодавства в окремих випадках ми можемо бути зобов'язані звітувати про окремі питання зовнішнім компетентним органам).

11. Не надавайте конфіденційні персональні дані, якщо це не потрібно та не релевантно

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process sensitive personal data in connection with PwC Ethics Helpline. To the extent we need to do this, the condition for such processing, which will vary according to the specific matter under investigation, will be one of the categories below:

- that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or
- that the processing is necessary for the establishment, exercise or defence of legal claims, or
- that the processing is necessary for reasons of substantial public interest.

16. For how long do you keep my personal data?

We retain the personal data processed by us for as long as is considered necessary for the purpose for which it was collected. Our baseline retention period for records and other documentary evidence created in the PwC Ethics Helpline is 10 years from the closure of an investigation.

17. Automated decision making

Your personal data will not be used for automated decision-making, including profiling, which produces legal effects concerning you or similarly significantly affects you.

18. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.

Ми не вимагаємо надання конфіденційних персональних даних при зверненні на гарячу лінію PwC з питань етики. Прикладами таких даних є раса або етнічне походження, релігійні чи інші переконання, політичні погляди, відомості про судимість, інформація про фізичне або психічне здоров'я, членство в профспілках, генетичні чи біометричні дані (коли вони використовуються для унікальної ідентифікації особи) та статеве життя чи сексуальна орієнтація. При цьому ми можемо отримати конфіденційні персональні дані, надані вами добровільно у своєму зверненні. Ми використовуємо персональні дані лише у разі необхідності для розгляду звернення і невідкладно видалимо будь-які конфіденційні персональні дані, які не потрібні для розгляду звернення.

12. Дані про користування сайтом, які збираються автоматично

Гаряча лінія з питань етики PwC, що обслуговується нашим стороннім постачальником, NAVEX, автоматично збирає певні дані про відвідування сайту. Серед таких даних IP-адреса, тип браузера, мова браузера, а також дата і час вашого звернення. Ці дані використовуються для вдосконалення роботи гарячої лінії PwC з питань етики і не прив'язані до вас особисто. Для отримання додаткової інформації можна ознайомитися із заявою про конфіденційність NAVEX у нижній частині домашньої сторінки гарячої PwC лінії з питань етики.

13. Які персональні дані ви зберігаєте, якщо я поставлю запитання про політику або стандарти PwC?

Ви можете звернутися на гарячу лінію PwC з питань етики, щоб поставити запитання стосовно будь-якої політики, стандарту PwC або глобального Кодексу корпоративної етики PwC. Ми використовуємо особисті дані (як правило, ПІБ, посаду та адресу електронної пошти), коли це необхідно, щоб зв'язатися з вами і дати відповідь на ваше запитання. Ми не зберігаємо даних, які дозволяють зв'язати поставлені запитання з конкретною особою. Виняток з цього правила робиться, коли темою звернення є підозра щодо порушення, пов'язане з бізнесом мережі PwC. Порядок розгляду таких звернень описаний в інших розділах цього документа.

- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed. - You may be able to request deletion or erasure of your personal data in the following cases: ☐ the personal data is no longer necessary in relation to the purposes for which it was collected and processed; ☐ our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds; ☐ your personal data has been unlawfully processed; or ☐ your personal data must be erased to comply with a legal obligation to which we are subject. - You may be able to restrict personal data processing in the following cases: ☐ for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data; ☐ your personal data have been unlawfully processed and you request restriction of processing instead of deletion; ☐ your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or ☐ for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us. - You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us. You may have the right to lodge complaints about personal data handling with your local data protection regulator. For further information on your rights and how to complain to your local data protection regulator, please refer to the Ukrainian Parliament Commissioner for	14. Чи зобов'язаний я надавати персональні дані відповідно до вимог договору або законодавства? Надання персональних даних на гарячу лінію PwC з питань етики є добровільним і не є вимогою договору або законодавства. Звернення або повідомлення на гарячу лінію з питань етики PwC не є обов'язковим. 15. Які ми маємо юридичні підстави для обробки персональних даних? При обробці ваших персональних даних, наданих на гарячу лінію PwC з питань етики ми керуємося своїми законними інтересами. Зверніть увагу, що у тих випадках, коли ми керуємося своїми законними інтересами при обробці ваших персональних даних, ми дійшли висновку, ваші інтереси і основоположні права не мають переваги над нашими законними інтересами не порушують. У контексті гарячої лінії PwC з питань етики цими законними інтересами є: - наші законні інтереси щодо забезпечення можливості конфіденційно ставити запитання та повідомляти нас про підозри про серйозні порушення; - наші законні інтереси щодо виявлення, запобігання та усунення порушень законодавства, нашого Кодексу корпоративної етики та наших професійних стандартів. Ми не маємо наміру обробляти конфіденційні персональні дані у контексті гарячої лінії PwC з питань етики. У тих випадках, коли це необхідно, умовою такої обробки (залежно від конкретного питання, що розглядається), є одне з наступного: - обробка персональних даних необхідна для виконання обов'язків та реалізації тих чи інших прав PwC як роботодавця, а також у сфері соціального забезпечення та соціального захисту, або - обробка персональних даних необхідна для формування, висування або захисту законних вимог, або - обробка персональних даних необхідна з міркувань суттєвого суспільного інтересу. 16. Протягом якого часу ви зберігаєте мої персональні дані? Ми зберігаємо оброблені нами персональні дані до тих пір, поки це вважається за необхідне для мети, з якою вони були зібрані. Наш базовий термін зберігання архівних документів та інших

Human Rights

(<http://www.ombudsman.gov.ua/en/page/zpd/>).

19. Which other parties could handle my personal data?

a. Other PwC Member Firms

We may share personal data with other PwC firms in the Network, but only if strictly necessary in connection with investigating a report.

b. Third Party Providers

We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems.

The third party providers may use their own third party subcontractors that have access to personal data (sub-processors).

It is our policy to use only third party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.

c. Other recipients of personal data

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and
- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

20. Transfers of Personal Data from the European Economic Area

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries outside the European Economic Area (EEA). Recipient countries may not have laws that provide specific protection for personal data.

If we collect your personal data within the European Economic Area, transfer outside the European Economic Area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or

документальних підтверджень, створених на гарячій лінії PwC з питань етики, становить 10 років з моменту завершення розслідування.

17. Автоматизоване прийняття рішень

Ваші персональні дані не будуть використовуватися для автоматизованого прийняття рішень, включаючи складання психологічного портрету, яке створює юридичні наслідки щодо вас або аналогічним чином істотно впливає на вас.

18. Які я маю права стосовно моїх персональних даних?

Якщо ви є автором звернення або інша особа звернулася зі звернення стосовно вас, коли ми зберігаємо або обробляємо ваші персональні дані, ви можете мати наступні права, передбачені чинним законодавством про захист даних. Ми можемо переносити виконання запиту про ознайомлення з персональними даними на більш пізній строк або відмовляти в ньому у тих випадках, коли ми вважаємо, що надання такого доступу поставить під загрозу конфіденційність або перешкодить у розслідуванні звернення, повідомленого на гарячу лінію.

Ви можете скористатися законними правами, перерахованими нижче.

- Ви маєте право отримати підтвердження про факт обробки нами персональних даних про вас, отримати копію своїх персональних даних та отримати певну іншу інформацію, у тому числі про цілі їх обробки та одержувачів персональних даних.
- Ви маєте право запросити виправлення персональних даних, якщо вони є неточними, і доповнити неповні персональні дані.
- Ви маєте право запросити видалення або знищення ваших персональних даних в наступних випадках:
 - ☐ персональні дані більше не потрібні для цілей, задля яких вони були зібрані та оброблені;
 - ☐ наша юридична підстава для обробки полягає в тому, що обробка необхідна у наших законних інтересах, ви заперечуєте проти обробки, і ми не маємо законних підстав для відмови;

• under an agreement which satisfies EU requirements for the transfer of personal data to data processors or data controllers outside the EEA, such as standard contractual clauses approved by the European Commission. 21. Children PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years. 22. Contact points for questions and exercising legal rights If you would like to exercise your legal rights or ask a question in relation to this privacy statement, please contact the Ukrainian Data Protection team via the following form.	☐ ваші персональні дані були оброблені незаконно; або ☐ ваші персональні дані повинні бути знищені на виконання вимоги закону, дія якого на нас поширюється. • Ви маєте право обмежити обробку персональних даних у таких випадках: ☐ протягом періоду, потрібного нам на перевірку точності персональних даних, у тих випадках, коли ви оскаржили точність персональних даних; ☐ ваші персональні дані були незаконно оброблені і ви просите обмежити їх обробку замість видалення; ☐ ваші персональні дані більше не потрібні для цілей, задля яких вони були зібрані та оброблені, але особисті дані потрібні вам для формування, висування або захисту законних вимог; або ☐ протягом періоду, який дозволяє нам встановити, чи мають законні підстави, на які ми спираємося, пріоритет над вашими інтересами, у тих випадках, коли ви заперечуєте проти обробки на підставі необхідності для реалізації визначеного нами законного інтересу. • Ви маєте право заперечувати проти обробки ваших персональних даних, якщо наша законна підстава для обробки полягає в тому, що ця обробка необхідна для реалізації нами законного інтересу. Ви маєте право подати скаргу на обробку персональних даних до вповноваженого місцевого органу, який регулює захист даних. З додатковою інформацією про свої права та порядок подачі скарги до Уповноваженого Верховної Ради з прав людини - вповноваженого місцевого органу, який регулює захист даних, можна ознайомитися на сайті (http://www.ombudsman.gov.ua/ua/page/zpd/). 19. Які інші сторони можуть обробляти мої персональні дані? а. Інші фірми мережі PwC

	Ми можемо надавати персональні дані іншим фірмам мережі PwC, виключно в разі нагальної необхідності для розслідування звернення. б. Сторонні постачальники послуг Ми можемо розкривати персональні дані стороннім підрядникам, субпідрядникам та / або їх дочірнім та афілійованим компаніям. Треті сторони забезпечують роботу мережі PwC шляхом надання послуг постачання та адміністрування ІТ-систем. Сторонні постачальники можуть використовувати послуги своїх власних сторонніх субпідрядників, які мають доступ до персональних даних (далі - «інші розпорядники»). Згідно з нашою політикою, ми користуємося послугами лише тих сторонніх постачальників, які прийняли на себе зобов'язання забезпечувати належний рівень безпеки і конфіденційності, обробляти персональні дані виключно відповідно до вказівок PwC і накладати ці зобов'язання на своїх інших розпорядників. в. Інші одержувачі персональних даних Ми також можемо розкривати персональні дані: • професійним консультантам, наприклад, юридичним фірмам, якщо це необхідно для встановлення, здійснення або захисту наших законних прав і отримання консультацій; а також • правоохоронним органам, державним органам і регулюючим органам відповідно до чинного законодавства. 20. Передача персональних даних за межі Європейської економічної зони У тих випадках, коли ми обробляємо ваші персональні дані, вони можуть бути передані за межі країни, в якій ви знаходитесь, в тому числі для зберігання, у тому числі у країни за межами Європейської економічної зони. Чинне законодавство країн, до яких передаються такі дані, може не передбачати захист персональних даних. Якщо ми отримуємо ваші персональні дані в межах Європейської економічної зони, то передача їх за межі Європейської економічної зони буде здійснюватися тільки: • одержувачу в місці, що забезпечує достатній рівень захисту ваших персональних даних; та/або

	• за угодою, що задовольняє вимоги ЄС щодо передачі персональних даних обробникам даних чи операторам даних за межами ЄЕЗ, такі як стандартні договірні положення, затвердженні Єврокомісією. 21. Неповнолітні особи Гаряча лінія PwC з питань етики не призначена для осіб молодше 18 років і не повинна використовуватися ними. 22. Контактні особи для запитань та реалізації законних прав Якщо ви бажаєте скористатися своїми законними правами або поставити запитання стосовно цієї заяви про конфіденційність, будь ласка, зверніться до спеціалістів із захисту даних в PwC Ukraine : контактний формуляр.



United Kingdom

PwC Ethics Helpline- Frequently Asked Questions and Privacy Information

Please familiarise yourself with the FAQs and Privacy Information before you voluntarily make a report to PwC Ethics Helpline.

This FAQs and Privacy Information document explains what matters can be reported to the PwC Ethics Helpline, how any personal data submitted to the PwC Ethics Helpline is handled and protected, and the rights you have in relation to your personal data.

This document was last updated in January 2021. We may update this document in the future. If we do this, we will change the last updated date on this page. The modified document applies from the last updated date.

FAQs

Key terms used in these FAQs and Privacy Information

Who is responsible for the personal data I submit to the PwC Ethics Helpline?

Who can use the PwC Ethics Helpline?

How do I contact the PwC Ethics Helpline?

What kinds of issues can I raise with the PwC Ethics Helpline?

When should I use other reporting channels?

What if the information I provide turns out to be incorrect?

Can I make a report anonymously?

If I submit a report, is my identity protected?

What personal data do you collect and why?

Do not submit special category personal data unless it's necessary and relevant

Site usage data that is collected automatically

What personal data do you record if I ask a question about PwC policies or standards?

Must I provide personal data as a statutory or contractual requirement?

What legal justification do you rely on to process personal data?

For how long do you keep my personal data?

What are my rights in connection with my personal data?

Which other parties could handle my personal data?

Transfers of Personal Data from the European Economic Area

Children

Contact points for questions and exercising legal rights

1. Key terms used in these FAQs and Privacy Information

In these FAQs and Privacy Information, we refer to information about you or information that identifies you as “personal data” or “personal information.” We use the term “processing” to collectively describe any action or operation involving personal data, including its collection, storage, organisation, analysis, review, transfer, and destruction.

2. Who is responsible for the personal data I submit to the PwC Ethics Helpline?

The data controller of personal data you provide to PwC Ethics Helpline is PricewaterhouseCoopers LLP, the UK firm of the PwC global network. The UK firm will investigate complaints under its responsibilities if the incident occurred in the UK or if it is directly connected with the matter you have raised. As “data controller”, the UK firm has primary responsibility for ensuring that the handling of your personal data complies with relevant data protection laws.

In this document, “we,” “us” and “PwC” means the UK firm of the PwC global network that is responsible for addressing the matter raised and that is the data controller of your personal information.



3. Who can use the PwC Ethics Helpline?

PwC Ethics Helpline can be used by anyone, including PwC personnel (e.g. PwC partners, directors, managers, employees, independent contractors, and contingent workers), external stakeholders, such as business partners, clients, suppliers, and anyone else who has interacted with PwC or has an interest in our activities. These individuals may voluntarily contact PwC Ethics Helpline to ask a question or report a compliance concern relating to the business of PwC as further specified below.

4. How do I contact the PwC Ethics Helpline?

There are two ways to contact PwC Ethics Helpline: by telephone and by Web.

PwC has contracted with an independent third party, NAVEX, to administer the Helpline. The tool provides 24 hour access. NAVEX specialists will receive reports submitted via the website or by phone and will route reports to appropriate PwC representatives for review.

5. What kinds of issues can I raise with the PwC Ethics Helpline?

PwC Ethics Helpline is for:

Reporting any conduct that you believe amounts to a serious: (1) violation of law or regulation; (2) violation of a PwC policy, standard or PwC's Global Code of Conduct; or (3) unethical conduct

Asking a question about any PwC policy, standard, or PwC's Global Code of Conduct.

6. When should I use other reporting channels?

Consider if you can effectively raise the matter with someone directly at PwC through existing channels. If you don't feel comfortable doing this, or do not know whom to contact, use PwC Ethics Helpline.

7. What if the information I provide turns out to be incorrect?

Realise that information you submit may result in decisions that affect other people. Therefore, you should submit information that you believe to be true. Under no circumstances will there be any reprisal against anyone who reports to PwC Ethics Helpline in good faith even if information later turns out to be untrue.

Acting maliciously or abusing PwC Ethics Helpline will never be tolerated and could result in disciplinary measures up to and including dismissal in appropriate cases.

8. Can I make a report anonymously?

Yes, you can. However, we would encourage you to identify yourself when making a report because this will assist us with investigating the report and protecting you in the long run. Your identity and information you provide will be treated with the highest levels of confidentiality and disclosed strictly on a need-to-know basis.

If you make a report anonymously, we will review it. We cannot guarantee on going anonymity as the nature of the issue may, without fault on our part, subsequently naturally reveal the identities of people involved. This could happen, for example, if the case is particularly unique. Ultimately, we ask that you provide us with as much detail as you believe to be necessary to permit us to investigate the reported matter.

9. If I submit a report, is my identity protected?

If you decide to submit your report anonymously, please see point 8 above.

If you decide to submit your name when making a report, your identity will be treated with the highest levels of confidentiality and will only be shared with people on a strictly need-to-know basis either to investigate the report or if required by law. However, we cannot guarantee that the wrongdoer will not become aware of your identity as part of the investigation process, as the nature of the issue may, without direct disclosure by us, subsequently naturally reveal the identities of people involved. This could happen, for example but not limited to, if the case is particularly unique, and/or where we may be required to disclose your identity if you acted maliciously or deliberately abused the process, the accused raises a claim, or we must disclose your identity by law.

10. What personal data do you collect and why?

We collect the personal data you provide when making a report.

This may include:

- your name, relationship to PwC and other personal information that you provide to us;
- identification details, function, contact details, behaviour, and other personal data of the person(s) involved in the reported concern; and
- identification details, function, contact details, and other personal data of individuals who have knowledge of the reported concern.

We may also collect personal data about you indirectly when investigating a matter you have raised. This can be provided by other reporters, supervisors, case participants, and other authorised persons involved in investigations. We use personal data only as necessary to conduct and conclude the investigation of the reported

concern. We may also use the personal data if necessary as part of related legal proceedings and to comply with our legal obligations (we may be required by law to report certain matters to appropriate external authorities).

11. Do not submit special category personal data unless it is necessary and relevant

We do not require submission of special category) personal data through PwC Ethics Helpline. Examples of this are race or ethnic origin, religious or other beliefs, political opinions, criminal record, physical or mental health, trade union membership, genetic or biometric data (when used to uniquely identify someone), and sexual life or orientation. However, we might receive special category personal data because you volunteer this as part of a report. We only use special category personal data as necessary to investigate a report.

12. Site usage data that is collected automatically

PwC Ethics Helpline, provided by our third party provider, NAVEX, automatically collects certain log data about visits to the website. This includes Internet Protocol address, browser type, browser language, and the date and time of your request. This log data is only used to improve the operation of PwC Ethics Helpline and is not tied to you personally. The data controller for site usage data is NAVEX; for further information, see NAVEX's privacy statement at the bottom of the PwC Ethics Helpline homepage.

13. What personal data do you record if I ask a question about PwC policies or standards?



You can contact the PwC Ethics Helpline to ask a question about any PwC policy, standard, or the PwC Global Code of Conduct.

We use personal data (typically name, job title, and email address) as necessary to correspond with you so that we can address your question. We do not keep records that attribute questions raised to particular individuals. The exception to this is if the matter concerns a suspected violation relating to the business of the PwC Network, which will be handled as described in the other sections of this document.

14. Must I provide personal data as a statutory or contractual requirement?

No. Providing personal data to PwC Ethics Helpline is voluntary and there is no statutory or contractual requirement to provide personal data. Contacting or reporting to the PwC Ethics Helpline is not mandatory.

15. What lawful basis do you rely on to process personal data?

We rely on our legitimate interests to process your personal data in connection with the PwC Ethics Helpline. Please note that where we rely on our legitimate interests to process your personal data, we have evaluated that your interests and fundamental rights do not override our legitimate interests.

In connection with PwC Ethics Helpline, these legitimate interests are:

- our legitimate interests in allowing people to ask questions and report suspected serious violations to us in a confidential manner; and
- our legitimate interests in identifying, preventing and addressing violations of laws, our Code of Conduct, and our professional standards.

We do not intend to process special category personal data in connection with PwC Ethics Helpline unless it is necessary and relevant to the matter under investigation. To the extent we need to do this, the condition for such processing, which will vary according to the specific matter under investigation, will be one of the categories below:

- that it is necessary for the purposes of carrying out the obligations and exercising specific rights of PwC in the field of employment, social security and social protection law, or
- that the processing is necessary for the establishment, exercise or defence of legal claims, or
- that the processing is necessary for reasons of substantial public interest.

16. For how long do you keep my personal data?

We retain the personal data processed by us for as long as is considered necessary for the purpose for which it was collected. This will vary according to the law and regulation applicable to the territory in which the data controller is based. In the absence of specific legal or regulatory requirements, our baseline retention period for records and other documentary evidence created in the PwC Ethics Helpline is 7 years from the closure of an investigation.

17. What are my rights in connection with my personal data?

Whether you make a report or are the subject of a report, if we hold or process personal data about you, you may have the following rights, as allowed by applicable data protection laws. We may delay or refuse requests if we believe granting access will jeopardise confidentiality or undermine our ability to investigate a reported concern.

You may be able to exercise the legal rights listed below.

- You may be able to obtain confirmation as to whether we process personal data about you, access a copy of your personal data and obtain certain other information, including why we process it and recipients of personal data.
- You may be able to request rectification of personal data if it is inaccurate, and have incomplete personal data completed.
- You may be able to request deletion or erasure of your personal data in the following cases:
 - the personal data is no longer necessary in relation to the purposes for which it was collected and processed;
 - our legal ground for processing is that the processing is necessary for legitimate interests pursued by us, you object to the processing and we do not have overriding legitimate grounds;
 - your personal data has been unlawfully processed; or
 - your personal data must be erased to comply with a legal obligation to which we are subject.
- You may be able to restrict personal data processing in the following cases:
 - for a period enabling us to verify the accuracy of personal data where you have contested the accuracy of the personal data;
 - your personal data have been unlawfully processed and you request restriction of processing instead of deletion;
 - your personal data is no longer necessary in relation to the purposes for which it was collected and processed but the personal data is required by you to establish, exercise or defend legal claims; or
 - for a period enabling us to verify whether the legitimate grounds relied on by us override your interests where you have objected to processing based on it being necessary for the pursuit of a legitimate interest identified by us.
- You may be able to object to the processing of your personal data if our legal ground for processing is that the processing is necessary for a legitimate interest pursued by us.

You may have the right to lodge complaints about personal data handling with your local data protection regulator or the data protection regulator of the PwC firm that is responsible for addressing the matter raised.

18. Which other parties could handle my personal data?

a. Other PwC Member Firms

We may share personal data with other PwC firms in the Network or subcontractors, but only if strictly necessary in connection with investigating a report.

b. Third Party Providers

We may disclose personal data to third party contractors, subcontractors, and/or their subsidiaries and affiliates. Third parties support the PwC Network by providing and administering IT systems.

The third party providers may use their own third party subcontractors that have access to personal data (sub-processors).

It is our policy to use only third party providers that are bound to maintain appropriate levels of security and confidentiality, to process personal data only as instructed by PwC, and to flow those same obligations down to their sub-processors.

c. Other recipients of personal data

We may also disclose personal data to:

- professional advisers, for example, law firms, as necessary to establish, exercise or defend our legal rights and obtain advice; and



- law enforcement, government authorities, and regulatory bodies, as required by and in accordance with applicable laws.

19. Transfers of Personal Data from the European Economic Area

If we process your personal data, your personal data may be transmitted outside the country where you are located, including for storage. This includes countries outside the European Economic Area (EEA). Recipient countries may not have laws that provide specific protection for personal data.

If we collect your personal data within the European Economic Area or UK, as appropriate, transfer outside that area will be only:

- to a recipient in a location which provides an adequate level of protection for your personal data; and/or
- under an agreement which satisfies EU or UK requirements for the transfer of personal data to data processors or data controllers outside the EEA or UK, as appropriate, such as standard contractual clauses approved by the European Commission or the ICO or UK government, as appropriate.

Following the United Kingdom's exit of the European Union, PwC UK may continue to process certain personal data in the course of offering goods or services or monitoring citizens in the European Economic Area (EEA). With effect from January 1st 2021, PwC UK has appointed PwC Ireland as its European representative, as required by Article 27 of the EU GDPR. PwC Ireland can be contacted at ie_pwc_data_protection@pwc.com in relation to PwC UK's processing in the European Economic Area.

20. Children

PwC Ethics Helpline is not directed at, and should not be used by, anyone below the age of 18 years.

21. Contact points for questions and exercising legal rights

If you would like to exercise your legal rights or ask a question in relation to this privacy statement, please contact the UK Data Protection team at: data.protection.office@uk.pwc.com.

Uruguay

PwC Línea de Asistencia Ética Preguntas Frecuentes e Información de Privacidad

Por favor familiarícese con las Preguntas y Respuestas Frecuentes (FAQs por sus siglas en inglés) antes de realizar un reporte voluntario usando la Línea de Asistencia Ética de PwC.

Las FAQs y el Documento de Privacidad de la Información explican qué asuntos pueden ser reportados a través de la Línea de Asistencia Ética de PwC, cómo son manejados y protegidos los datos personales suministrados, y los derechos que posee en relación con ellos.

Este documento fue actualizado por última vez en Marzo de 2021. Podemos actualizarlo en el futuro. Si lo hacemos, cambiaremos la fecha de última actualización en esta página. El documento modificado aplica desde la última fecha de actualización.

FAQs

- Términos clave utilizados en estas FAQs
- ¿Quién es responsable de los datos personales que suministró a la Línea de Asistencia Ética de PwC?
- ¿Quién puede utilizar la Línea de Asistencia Ética de PwC?
- ¿Cómo contacto a la Línea de Asistencia Ética de PwC?
- ¿Qué clase de asuntos puedo someter a la Línea de Asistencia Ética de PwC?
- ¿Cuándo debo emplear otros canales de reporte?
- ¿Qué sucede si la información que suministro resulta ser incorrecta?
- ¿Puedo realizar el reporte de forma anónima?
- ¿Mi identidad es protegida si presento un reporte?
- ¿Qué datos personales recaban y por qué?
- No proporcione datos personales sensibles a menos que sea necesario y relevante.
- El sitio emplea datos recolectados automáticamente
- ¿Qué datos personales registra si consultó sobre las políticas o estándares de PwC?
- ¿Debo proporcionar datos personales como requisito legal o contractual?
- ¿Qué justificación legal emplean para procesar datos personales?
- ¿Por cuánto tiempo conservan mis datos personales?
- ¿Cuáles son mis derechos en relación con mis datos personales?
- ¿Qué otras partes pueden manejar mis datos personales?
- La transferencia de Datos Personales desde el Área Económica Europea
- Menores de Edad
- Puntos de contacto para preguntas y ejercicio de derechos legales

1. Términos clave usados en estas FAQs

En estas FAQs, nos referimos a información sobre usted o información que le identifique, como “**datos personales**” o “**información personal**.”

Empleamos el término “**procesamiento**” para describir colectivamente cualquier acción u operación que involucre datos personales, incluyendo su recolección, almacenamiento, organización, análisis, revisión, transferencia y destrucción.

2. ¿Quién es responsable de los datos personales que proporciono a la Línea de Asistencia de Ética de PwC?

El controlador de datos personales que usted suministra a la Línea de Asistencia Ética de PwC es la firma PwC que es responsable de manejar o investigar el asunto que usted ha reportado.

Esta es usualmente la firma PwC donde tuvo lugar el incidente o que se encuentra directamente conectada con el asunto reportado. Un “controlador de datos” es el principal responsable de asegurarse que el manejo de sus datos personales cumple con las leyes de protección de datos.



Examine los enlaces suministrados al inicio de este documento PDF para encontrar la lista actualizadas de entidades PwC que brindan servicios a clientes y los países y regiones en los que operan las firmas miembros de PwC.

En este documento “nosotros, y “PwC” significa la firma PwC que es responsable de investigar el asunto reportado y quien será el controlador de datos de su información personal.

3. ¿Quién puede utilizar la Línea de Asistencia Ética de PwC?

La Línea de Asistencia Ética de PwC puede ser utilizada por los trabajadores de PwC (incluyendo los socios, directores, gerentes, trabajadores, contratistas independientes y trabajadores eventuales) y los actores externos, tales como socios comerciales, clientes, proveedores y cualquiera que haya interactuado con PwC. Estos individuos podrán contactar voluntariamente a la Línea de Asistencia Ética de PwC para realizar consultas o reportar alguna preocupación de cumplimiento relativo al negocio de la Red PwC como se especifica más adelante.

4. ¿Cómo contacto a la Línea de Asistencia Ética de PwC?

Existen dos maneras de contactar a la Línea de Asistencia Ética de PwC: por teléfono y por la Web. PwC ha contratado a NAVEX, un tercero independiente para administrar la Línea de Asistencia. La herramienta provee acceso las 24 horas. Los especialistas de NAVEX recibirán los reportes realizados a través de la página web o por teléfono y lo encausarán a los representantes apropiados de PwC para su revisión.

5. ¿Qué clase de temas pueden ser reportados en la Línea de Asistencia Ética de PwC?

La Línea de Asistencia Ética de PwC es para:

Reportar cualquier conducta que usted considere una seria:

- (1) violación de leyes o regulaciones;**
- (2) violación de una política de PwC, estándar o del Código de Conducta Global de PwC; o**
- (3) conducta contraria a la ética.**

Realizar preguntas sobre cualquier política, estándar de PwC o acerca del Código de Conducta Global de PwC.

En algunos países, PwC podrá únicamente aceptar reportes relativos a ciertos asuntos como los financieros, contables, de auditoría y de sobornos.

Si el tema de su reporte se relaciona con algún asunto que bajo la legislación aplicable no pueda ser reportado a la Línea de Asistencia Ética de PwC, y el reporte no será tratado por la Línea de Asistencia Ética de PwC y usted será aconsejado a reportar el tema directamente a su gerente, socio, equipo de ética o representante de Capital Humano local, según sea apropiado.

6. ¿Cuándo debo emplear otros canales de reporte?

Considere si puede elevar efectivamente el asunto a alguien directamente en PwC a través de los canales existentes.

Si no se siente cómodo haciéndolo, o no sabe a quién contactar, utilice la Línea de Asistencia Ética de PwC.

7. ¿Qué sucede si la información que suministro resulta ser incorrecta?

Sea consciente de que la información que presente puede resultar en decisiones que puedan afectar a otras personas. Por lo tanto, usted deberá presentar información que crea verdadera.

En ninguna circunstancia habrá represalias contra quien reporte de buena fe a la Línea de Asistencia Ética de PwC, aunque luego resulte que la información no sea cierta.

La actuación maliciosa o el abuso de la Línea de Asistencia Ética de PwC no serán tolerados nunca y pueden resultar en medidas disciplinarias e incluir el despido en los casos apropiados.

8. ¿Puedo realizar reportes anónimos?

Le instamos a identificarse cuando realice un reporte porque esto nos ayudará en la investigación del reporte y a protegerle a largo plazo. Su identidad y la información que suministre serán tratadas con los más altos niveles de confidencialidad y serán estrictamente revelados en base a la necesidad del receptor de conocerlos.

Si usted realiza el reporte anónimamente, lo revisaremos. Según sea la naturaleza del asunto, no podremos garantizar que el anonimato se mantendrá, sin culpa de nuestra parte, cuando a consecuencia natural de la investigación la identidad de las partes sea subsecuentemente revelada.

Esto puede ocurrir, por ejemplo, si el caso es particularmente único. Por favor tenga presente que en la mayoría de los reportes que han sido presentados anónimamente no podemos descifrar la identidad de quien lo reporta. Por último, le solicitamos que nos suministre la mayor cantidad de detalles que considere necesario para permitirnos investigar el asunto reportado.

9. ¿Si presento un reporte mi identidad será protegida?

Su identidad será tratada con los más altos niveles de confidencialidad y será compartida únicamente con personas que necesitan acceso ella para investigar el reporte o quienes sean parte en procesos legales.

No revelaremos su identidad a la persona reportada. Por favor note que el caso excepcional en el que pueda requerirse hacerlo sería si usted actúa de mala fe o abusa deliberadamente del proceso, el acusado reclama y estamos obligados a revelar por ley su identidad.

10. ¿Qué datos personales son recolectados y por qué?

Recolectamos los datos personales que nos suministra cuando hace el reporte. Estos pueden ser:

- su nombre y relación con PwC;
- detalles de identificación, función, detalles de contacto, comportamiento, y otros datos personales de la(s) persona(s) involucrada(s) en lo concerniente al reporte; y
- detalles de identificación, función, datos de contacto y otros datos personales de individuos que tengan conocimiento sobre el tema reportado.

También podemos recolectar datos personales indirectamente sobre usted. Estos podrán ser suministrados por otros, denunciantes, supervisores, participantes en el caso y otras personas autorizadas involucradas en las investigaciones.

Empleamos datos personales únicamente cuando es necesario para conducir y concluir la investigación del tema reportado. También podremos emplear datos personales si fuese necesario como parte de procesos legales relacionados al tema del reporte y para cumplir con nuestras obligaciones legales (se nos puede requerir legalmente reportar ciertos asuntos a las autoridades externas apropiadas).

11. No suministre datos personales sensibles a menos que sea necesario y relevante

No requerimos que se nos suministren datos personales sensibles a través de nuestra Línea de Asistencia Ética de PwC.

Ejemplo de datos sensibles son: raza u origen étnico, creencias religiosas o de otra índole, opiniones políticas, antecedentes criminales, salud física o mental, membresía a sindicatos, datos genéticos o biométricos (cuando son usados únicamente para identificar a alguien), ni sobre la conducta u orientación sexual.

No obstante, podremos recibir datos personales sensibles que usted voluntariamente suministre como parte de un reporte. Únicamente utilizamos los datos personales que sean necesarios para investigar un reporte y eliminaremos prontamente cualesquiera datos personales sensibles que no sean necesarios para investigar una preocupación.

12. Datos recolectados automáticamente para el uso del sitio

La Línea de Asistencia Ética de PwC, provista por nuestro proveedor externo NAVEX, capta automáticamente ciertos datos de ingreso sobre las visitas al sitio de internet.

Estos incluyen: la dirección de protocolo de internet, clase de buscador, idioma del buscador y la fecha y hora de su solicitud. Esta información de registro es utilizada para mejorar la operación de la Línea de Asistencia Ética de PwC y no se encuentra vinculada a usted personalmente. Para mayor información vea la declaración de privacidad de NAVEX en la parte inferior de la página web principal de la Línea de Asistencia Ética de PwC.

13. ¿Qué datos personales registran si realizo una consulta sobre las políticas y estándares de PwC?

Puede contactar a la Línea de Asistencia Ética de PwC para consultar sobre cualquiera de las políticas, estándares o del Código de Conducta de PwC.

Utilizamos datos personales (normalmente nombre, posición laboral y correo electrónico) según sea necesario para comunicarnos con usted y responder a sus preguntas. No mantenemos archivos de las preguntas realizadas de forma que sean atribuidas a individuos particulares. La excepción a esto es si el tema está relacionado a sospecha de violación relacionada al negocio de la Red PwC, lo cual será manejado como se describe en las otras secciones de este documento.

14. ¿Debo suministrar datos personales en virtud de un requisito legal o contractual?

El suministro de datos personales a la Línea de Asistencia Ética de PwC es voluntario y no existen requisitos legales o contractuales que obliguen a suministrar datos personales.

Contactar o reportar a la Línea de Asistencia Ética de PwC no es obligatorio.

15. ¿En qué justificación legal se apoyan para procesar datos personales?

Las leyes de protección de datos de ciertas jurisdicciones requieren que establezcamos en este documento nuestra justificación, basada en la ley, para recolectar y procesar sus datos personales.

Nos basamos en nuestro interés legítimo para procesar sus datos personales en relación con la Línea de Asistencia Ética de PwC. Por favor note que únicamente nos basamos en nuestro interés legítimo de procesar sus datos personales, hemos evaluado que sus intereses y derechos fundamentales no sobrepasan nuestros intereses legítimos.

En relación con la Línea de Asistencia Ética PwC, estos intereses legítimos son:

- nuestros intereses legítimos en permitir a las personas consultar y reportar sus sospechas de violaciones serias de forma confidencial; y
- nuestro interés legítimo de identificar, prevenir y manejar violaciones a la ley, al Código de Conducta y a nuestros estándares profesionales.

Nuestra intención es no procesar datos personales sensibles en relación con la Línea de Asistencia Ética de PwC. En la medida en la que necesitemos hacerlo, el fundamento legal para dicho tratamiento es que sea necesario para cumplir con las obligaciones y ejercitar los derechos específicos de PwC en el ámbito laboral, de seguridad social y leyes de protección social, o que el procesamiento sea necesario para establecer, ejercitar o defender reclamaciones legales.

16. ¿Por cuánto tiempo mantienen mis datos personales?

Solamente mantenemos datos personales

- (i) durante el tiempo necesario para investigar su reporte, o
- (ii) de otra forma que sea necesario en relación con procesos disciplinarios, legales (incluyendo apelaciones), u otras investigaciones o consultas.

Si determinamos que un reporte carece de fundamento, eliminaremos de forma segura los datos personales asociados a dicho reporte en tanto sea posible, siguiendo tal determinación y conforme a las leyes aplicables.

17. ¿Cuáles son mis derechos en relación con mis datos personales?

Ya sea que usted realice un reporte o sea el objeto de un reporte, si mantenemos o procesamos datos personales suyos, usted tendrá los siguientes derechos, según lo permiten las leyes de protección de datos aplicables.

Podremos demorar o denegar solicitudes si consideramos que concederle el acceso amenazará la confidencialidad o afectará nuestra capacidad de investigar un asunto reportado.

Usted podrá ejercitar los derechos legales listados a continuación.

- Podrá obtener confirmación sobre si procesamos datos personales suyos, acceder a copia de sus datos personales y obtener alguna otra información, incluyendo el por qué la procesamos y quienes la reciben.
- Podrá solicitar la rectificación de los datos personales si son incorrectos y completar los datos personales incompletos.
- Podrá solicitar la eliminación de sus datos personales en los siguientes casos:
- los datos personales no se requieren seguir utilizando para los fines para los que fueron recolectados y procesados;
- nuestro fundamento legal para procesarlos es necesario para los intereses legítimos perseguidos por nosotros, usted objeta el procesamiento y no tenemos fundamentos legítimos superiores;
- sus datos personales han sido procesados ilegalmente; o
- sus datos personales deban ser eliminados para cumplir con una obligación legal a la cual estemos sujetos.
- Usted podrá restringir el procesamiento de datos personales en los siguientes casos:
- Durante un período de tiempo que nos permita verificar la exactitud de los datos personales cuando usted haya disputado su exactitud;
- Sus datos personales hayan sido procesador de forma ilegal y usted solicita la restricción del procesamiento en vez de la eliminación;
- Sus datos personales no siguen siendo necesarios en relación con los fines para los que fueron recolectados y procesados, pero son necesarios para que usted establezca, ejercite y defienda reclamaciones legales; o
- Durante un período de tiempo que nos permita verificar si nuestra justificación legal para el tratamiento de los datos es superior a sus intereses, cuando usted haya objetado el procesamiento basado en nuestra necesidad de perseguir un interés legítimo.

Usted podrá objetar el procesamiento de datos personales si nuestro fundamento legal para el procesamiento es que el procesamiento es necesario para el interés legítimo perseguido por nosotros.

Usted tendrá el derecho de presentar demandas sobre el tratamiento de datos personales ante su regulador de protección de datos local.

18. ¿Qué otras partes pueden manejar mis datos personales?

a. Otros Miembros de las Firmas PwC

Podemos compartir datos personales con otras firmas PwC en la Red, pero únicamente si es estrictamente necesario en relación con la investigación de un reporte.

b. Proveedores Externos

Podremos revelar datos personales a contratistas externos, subcontratistas, y/o a sus subsidiarias y afiliadas. Los proveedores externos apoyan a la Red PwC al suministrarle y administrar sistemas de IT.

Los terceros suplidores podrán usar a sus propios sub-contratistas, los cuales tendrán acceso a los datos personales (sub-procesadores).

Es nuestra política el utilizar proveedores externos que estén obligados a mantener niveles apropiados de seguridad y confidencialidad para procesar los datos personales únicamente como PwC les instruya, y para exigir esas mismas obligaciones a sus sub-procesadores.

c. Otros receptores de datos personales

También podremos revelar datos personales a:

- Asesores profesionales, por ejemplo, firmas de abogados, si fuese necesario, para establecer, ejercitar o defender nuestros derechos legales y obtener asesoría; y
- Autoridades de cumplimiento de la ley, autoridades gubernamentales, y entes regulatorios, según sea requerido por y de conformidad con las leyes aplicables.

19. La Transferencia de Datos Personales desde el Área de la Comunidad Europea o desde el área de LAN.

Si procesamos sus datos personales, estos podrán ser transmitidos y almacenados fuera del país donde usted está ubicado.

Si recolectamos sus datos personales dentro del Área Económica Europea o desde el área de LAN, la transferencia afuera de dicha área será realizada únicamente:

- A un receptor en una ubicación que provee un nivel adecuado de protección de datos personales; y/o
- Bajo un acuerdo que satisface los requisitos de la UE para la transferencia de datos personales a procesadores o controladores de datos fuera de la EEA, tal como cláusulas contractuales estándar aprobadas por la Comisión Europea.

Nuestro enfoque si el Reino Unido sale de la Unión Europea o del Área Económica Europea: ya aplicamos, y continuaremos aplicando, los controles arriba descritos si los datos personales recolectados dentro del Reino Unido son transferidos fuera de dicha región.

Con el propósito de proteger adecuadamente la transferencia de datos según el GDPR, PwC y Navex han adoptado las cláusulas contractuales normativas de la Comisión Europea (SCCS, por sus siglas en inglés), las cuales se consideran suficientes para proteger la transferencia de datos entre los controladores y procesadores de información que pudieran ubicarse fuera de la Unión Europea.

20. Menores de Edad

La Línea de Asistencia Ética de PwC no debe ser utilizada por menores de 18 años.

21. Puntos de contacto para consultas y ejercicio de derechos legales.

Podrá:

- presentar una solicitud [request](#) si deseas ejercitar un derecho legal en relación con sus datos personales; y/o
- presentar una consulta [enquiry](#) si tiene alguna pregunta sobre el manejo de sus datos personales por parte de PwC.



Venezuela

PwC Línea de Asistencia Ética Preguntas Frecuentes e Información de Privacidad

Por favor familiarícese con las Preguntas y Respuestas Frecuentes (FAQs por sus siglas en inglés) antes de realizar un reporte voluntario usando la Línea de Asistencia Ética de PwC.

Las FAQs y el Documento de Privacidad de la Información explican qué asuntos pueden ser reportados a través de la Línea de Asistencia Ética de PwC, cómo son manejados y protegidos los datos personales suministrados, y los derechos que posee en relación con ellos.

Este documento fue actualizado por última vez en Marzo de 2021. Podemos actualizarlo en el futuro. Si lo hacemos, cambiaremos la fecha de última actualización en esta página. El documento modificado aplica desde la última fecha de actualización.

FAQs

- Términos clave utilizados en estas FAQs
- ¿Quién es responsable de los datos personales que suministró a la Línea de Asistencia Ética de PwC?
- ¿Quién puede utilizar la Línea de Asistencia Ética de PwC?
- ¿Cómo contacto a la Línea de Asistencia Ética de PwC?
- ¿Qué clase de asuntos puedo someter a la Línea de Asistencia Ética de PwC?
- ¿Cuándo debo emplear otros canales de reporte?
- ¿Qué sucede si la información que suministro resulta ser incorrecta?
- ¿Puedo realizar el reporte de forma anónima?
- ¿Mi identidad es protegida si presento un reporte?
- ¿Qué datos personales recaban y por qué?
- No proporcione datos personales sensibles a menos que sea necesario y relevante.
- El sitio emplea datos recolectados automáticamente
- ¿Qué datos personales registra si consultó sobre las políticas o estándares de PwC?
- ¿Debo proporcionar datos personales como requisito legal o contractual?
- ¿Qué justificación legal emplean para procesar datos personales?
- ¿Por cuánto tiempo conservan mis datos personales?
- ¿Cuáles son mis derechos en relación con mis datos personales?
- ¿Qué otras partes pueden manejar mis datos personales?
- La transferencia de Datos Personales desde el Área Económica Europea
- Menores de Edad
- Puntos de contacto para preguntas y ejercicio de derechos legales

1. Términos clave usados en estas FAQs

En estas FAQs, nos referimos a información sobre usted o información que le identifique, como “**datos personales**” o “**información personal**.”

Empleamos el término “**procesamiento**” para describir colectivamente cualquier acción u operación que involucre datos personales, incluyendo su recolección, almacenamiento, organización, análisis, revisión, transferencia y destrucción.

2. ¿Quién es responsable de los datos personales que proporciono a la Línea de Asistencia de Ética de PwC?

El controlador de datos personales que usted suministra a la Línea de Asistencia Ética de PwC es la firma PwC que es responsable de manejar o investigar el asunto que usted ha reportado.

Esta es usualmente la firma PwC donde tuvo lugar el incidente o que se encuentra directamente conectada con el asunto reportado. Un “controlador de datos” es el principal responsable de asegurarse que el manejo de sus datos personales cumple con las leyes de protección de datos.



Examine los enlaces suministrados al inicio de este documento PDF para encontrar la lista actualizadas de entidades PwC que brindan servicios a clientes y los países y regiones en los que operan las firmas miembros de PwC.

En este documento “nosotros, y “PwC” significa la firma PwC que es responsable de investigar el asunto reportado y quien será el controlador de datos de su información personal.

3. ¿Quién puede utilizar la Línea de Asistencia Ética de PwC?

La Línea de Asistencia Ética de PwC puede ser utilizada por los trabajadores de PwC (incluyendo los socios, directores, gerentes, trabajadores, contratistas independientes y trabajadores eventuales) y los actores externos, tales como socios comerciales, clientes, proveedores y cualquiera que haya interactuado con PwC. Estos individuos podrán contactar voluntariamente a la Línea de Asistencia Ética de PwC para realizar consultas o reportar alguna preocupación de cumplimiento relativo al negocio de la Red PwC como se especifica más adelante.

4. ¿Cómo contacto a la Línea de Asistencia Ética de PwC?

Existen dos maneras de contactar a la Línea de Asistencia Ética de PwC: por teléfono y por la Web. PwC ha contratado a NAVEX, un tercero independiente para administrar la Línea de Asistencia. La herramienta provee acceso las 24 horas. Los especialistas de NAVEX recibirán los reportes realizados a través de la página web o por teléfono y lo encausarán a los representantes apropiados de PwC para su revisión.

5. ¿Qué clase de temas pueden ser reportados en la Línea de Asistencia Ética de PwC?

La Línea de Asistencia Ética de PwC es para:

Reportar cualquier conducta que usted considere una seria:

- (1) violación de leyes o regulaciones;**
- (2) violación de una política de PwC, estándar o del Código de Conducta Global de PwC; o**
- (3) conducta contraria a la ética.**

Realizar preguntas sobre cualquier política, estándar de PwC o acerca del Código de Conducta Global de PwC.

En algunos países, PwC podrá únicamente aceptar reportes relativos a ciertos asuntos como los financieros, contables, de auditoría y de sobornos.

Si el tema de su reporte se relaciona con algún asunto que bajo la legislación aplicable no pueda ser reportado a la Línea de Asistencia Ética de PwC, y el reporte no será tratado por la Línea de Asistencia Ética de PwC y usted será aconsejado a reportar el tema directamente a su gerente, socio, equipo de ética o representante de Capital Humano local, según sea apropiado.

6. ¿Cuándo debo emplear otros canales de reporte?

Considere si puede elevar efectivamente el asunto a alguien directamente en PwC a través de los canales existentes.

Si no se siente cómodo haciéndolo, o no sabe a quién contactar, utilice la Línea de Asistencia Ética de PwC.

7. ¿Qué sucede si la información que suministro resulta ser incorrecta?

Sea consciente de que la información que presente puede resultar en decisiones que puedan afectar a otras personas. Por lo tanto, usted deberá presentar información que crea verdadera.

En ninguna circunstancia habrá represalias contra quien reporte de buena fe a la Línea de Asistencia Ética de PwC, aunque luego resulte que la información no sea cierta.

La actuación maliciosa o el abuso de la Línea de Asistencia Ética de PwC no serán tolerados nunca y pueden resultar en medidas disciplinarias e incluir el despido en los casos apropiados.

8. ¿Puedo realizar reportes anónimos?

Le instamos a identificarse cuando realice un reporte porque esto nos ayudará en la investigación del reporte y a protegerle a largo plazo. Su identidad y la información que suministre serán tratadas con los más altos niveles de confidencialidad y serán estrictamente revelados en base a la necesidad del receptor de conocerlos.

Si usted realiza el reporte anónimamente, lo revisaremos. Según sea la naturaleza del asunto, no podremos garantizar que el anonimato se mantendrá, sin culpa de nuestra parte, cuando a consecuencia natural de la investigación la identidad de las partes sea subsecuentemente revelada.

Esto puede ocurrir, por ejemplo, si el caso es particularmente único. Por favor tenga presente que en la mayoría de los reportes que han sido presentados anónimamente no podemos descifrar la identidad de quien lo reporta. Por último, le solicitamos que nos suministre la mayor cantidad de detalles que considere necesario para permitirnos investigar el asunto reportado.

9. ¿Si presento un reporte mi identidad será protegida?

Su identidad será tratada con los más altos niveles de confidencialidad y será compartida únicamente con personas que necesitan acceso ella para investigar el reporte o quienes sean parte en procesos legales.

No revelaremos su identidad a la persona reportada. Por favor note que el caso excepcional en el que pueda requerirse hacerlo sería si usted actúa de mala fe o abusa deliberadamente del proceso, el acusado reclama y estamos obligados a revelar por ley su identidad.

10. ¿Qué datos personales son recolectados y por qué?

Recolectamos los datos personales que nos suministra cuando hace el reporte. Estos pueden ser:

- su nombre y relación con PwC;
- detalles de identificación, función, detalles de contacto, comportamiento, y otros datos personales de la(s) persona(s) involucrada(s) en lo concerniente al reporte; y
- detalles de identificación, función, datos de contacto y otros datos personales de individuos que tengan conocimiento sobre el tema reportado.

También podemos recolectar datos personales indirectamente sobre usted. Estos podrán ser suministrados por otros, denunciantes, supervisores, participantes en el caso y otras personas autorizadas involucradas en las investigaciones.

Empleamos datos personales únicamente cuando es necesario para conducir y concluir la investigación del tema reportado. También podremos emplear datos personales si fuese necesario como parte de procesos legales relacionados al tema del reporte y para cumplir con nuestras obligaciones legales (se nos puede requerir legalmente reportar ciertos asuntos a las autoridades externas apropiadas).

11. No suministre datos personales sensibles a menos que sea necesario y relevante

No requerimos que se nos suministren datos personales sensibles a través de nuestra Línea de Asistencia Ética de PwC.

Ejemplo de datos sensibles son: raza u origen étnico, creencias religiosas o de otra índole, opiniones políticas, antecedentes criminales, salud física o mental, membresía a sindicatos, datos genéticos o biométricos (cuando son usados únicamente para identificar a alguien), ni sobre la conducta u orientación sexual.

No obstante, podremos recibir datos personales sensibles que usted voluntariamente suministre como parte de un reporte. Únicamente utilizamos los datos personales que sean necesarios para investigar un reporte y eliminaremos prontamente cualesquiera datos personales sensibles que no sean necesarios para investigar una preocupación.

12. Datos recolectados automáticamente para el uso del sitio

La Línea de Asistencia Ética de PwC, provista por nuestro proveedor externo NAVEX, capta automáticamente ciertos datos de ingreso sobre las visitas al sitio de internet.

Estos incluyen: la dirección de protocolo de internet, clase de buscador, idioma del buscador y la fecha y hora de su solicitud. Esta información de registro es utilizada para mejorar la operación de la Línea de Asistencia Ética de PwC y no se encuentra vinculada a usted personalmente. Para mayor información vea la declaración de privacidad de NAVEX en la parte inferior de la página web principal de la Línea de Asistencia Ética de PwC.

13. ¿Qué datos personales registran si realizo una consulta sobre las políticas y estándares de PwC?

Puede contactar a la Línea de Asistencia Ética de PwC para consultar sobre cualquiera de las políticas, estándares o del Código de Conducta de PwC.

Utilizamos datos personales (normalmente nombre, posición laboral y correo electrónico) según sea necesario para comunicarnos con usted y responder a sus preguntas. No mantenemos archivos de las preguntas realizadas de forma que sean atribuidas a individuos particulares. La excepción a esto es si el tema está relacionado a sospecha de violación relacionada al negocio de la Red PwC, lo cual será manejado como se describe en las otras secciones de este documento.

14. ¿Debo suministrar datos personales en virtud de un requisito legal o contractual?

El suministro de datos personales a la Línea de Asistencia Ética de PwC es voluntario y no existen requisitos legales o contractuales que obliguen a suministrar datos personales.

Contactar o reportar a la Línea de Asistencia Ética de PwC no es obligatorio.

15. ¿En qué justificación legal se apoyan para procesar datos personales?

Las leyes de protección de datos de ciertas jurisdicciones requieren que establezcamos en este documento nuestra justificación, basada en la ley, para recolectar y procesar sus datos personales.

Nos basamos en nuestro interés legítimo para procesar sus datos personales en relación con la Línea de Asistencia Ética de PwC. Por favor note que únicamente nos basamos en nuestro interés legítimo de procesar sus datos personales, hemos evaluado que sus intereses y derechos fundamentales no sobrepasan nuestros intereses legítimos.

En relación con la Línea de Asistencia Ética PwC, estos intereses legítimos son:

- nuestros intereses legítimos en permitir a las personas consultar y reportar sus sospechas de violaciones serias de forma confidencial; y
- nuestro interés legítimo de identificar, prevenir y manejar violaciones a la ley, al Código de Conducta y a nuestros estándares profesionales.

Nuestra intención es no procesar datos personales sensibles en relación con la Línea de Asistencia Ética de PwC. En la medida en la que necesitemos hacerlo, el fundamento legal para dicho tratamiento es que sea necesario para cumplir con las obligaciones y ejercitar los derechos específicos de PwC en el ámbito laboral, de seguridad social y leyes de protección social, o que el procesamiento sea necesario para establecer, ejercitar o defender reclamaciones legales.

16. ¿Por cuánto tiempo mantienen mis datos personales?

Solamente mantenemos datos personales

- (i) durante el tiempo necesario para investigar su reporte, o
- (ii) de otra forma que sea necesario en relación con procesos disciplinarios, legales (incluyendo apelaciones), u otras investigaciones o consultas.

Si determinamos que un reporte carece de fundamento, eliminaremos de forma segura los datos personales asociados a dicho reporte en tanto sea posible, siguiendo tal determinación y conforme a las leyes aplicables.

17. ¿Cuáles son mis derechos en relación con mis datos personales?

Ya sea que usted realice un reporte o sea el objeto de un reporte, si mantenemos o procesamos datos personales suyos, usted tendrá los siguientes derechos, según lo permiten las leyes de protección de datos aplicables.

Podremos demorar o denegar solicitudes si consideramos que concederle el acceso amenazará la confidencialidad o afectará nuestra capacidad de investigar un asunto reportado.

Usted podrá ejercitar los derechos legales listados a continuación.

- Podrá obtener confirmación sobre si procesamos datos personales suyos, acceder a copia de sus datos personales y obtener alguna otra información, incluyendo el por qué la procesamos y quienes la reciben.
- Podrá solicitar la rectificación de los datos personales si son incorrectos y completar los datos personales incompletos.
- Podrá solicitar la eliminación de sus datos personales en los siguientes casos:
- los datos personales no se requieren seguir utilizando para los fines para los que fueron recolectados y procesados;
- nuestro fundamento legal para procesarlos es necesario para los intereses legítimos perseguidos por nosotros, usted objeta el procesamiento y no tenemos fundamentos legítimos superiores;
- sus datos personales han sido procesados ilegalmente; o
- sus datos personales deban ser eliminados para cumplir con una obligación legal a la cual estemos sujetos.
- Usted podrá restringir el procesamiento de datos personales en los siguientes casos:
- Durante un período de tiempo que nos permita verificar la exactitud de los datos personales cuando usted haya disputado su exactitud;
- Sus datos personales hayan sido procesador de forma ilegal y usted solicita la restricción del procesamiento en vez de la eliminación;
- Sus datos personales no siguen siendo necesarios en relación con los fines para los que fueron recolectados y procesados, pero son necesarios para que usted establezca, ejercite y defienda reclamaciones legales; o
- Durante un período de tiempo que nos permita verificar si nuestra justificación legal para el tratamiento de los datos es superior a sus intereses, cuando usted haya objetado el procesamiento basado en nuestra necesidad de perseguir un interés legítimo.

Usted podrá objetar el procesamiento de datos personales si nuestro fundamento legal para el procesamiento es que el procesamiento es necesario para el interés legítimo perseguido por nosotros.

Usted tendrá el derecho de presentar demandas sobre el tratamiento de datos personales ante su regulador de protección de datos local.

18. ¿Qué otras partes pueden manejar mis datos personales?

a. Otros Miembros de las Firmas PwC

Podemos compartir datos personales con otras firmas PwC en la Red, pero únicamente si es estrictamente necesario en relación con la investigación de un reporte.

b. Proveedores Externos

Podremos revelar datos personales a contratistas externos, subcontratistas, y/o a sus subsidiarias y afiliadas. Los proveedores externos apoyan a la Red PwC al suministrarle y administrar sistemas de IT.

Los terceros suplidores podrán usar a sus propios sub-contratistas, los cuales tendrán acceso a los datos personales (sub-procesadores).

Es nuestra política el utilizar proveedores externos que estén obligados a mantener niveles apropiados de seguridad y confidencialidad para procesar los datos personales únicamente como PwC les instruya, y para exigir esas mismas obligaciones a sus sub-procesadores.

c. Otros receptores de datos personales

También podremos revelar datos personales a:

- Asesores profesionales, por ejemplo, firmas de abogados, si fuese necesario, para establecer, ejercitar o defender nuestros derechos legales y obtener asesoría; y
- Autoridades de cumplimiento de la ley, autoridades gubernamentales, y entes regulatorios, según sea requerido por y de conformidad con las leyes aplicables.

19. La Transferencia de Datos Personales desde el Área de la Comunidad Europea o desde el área de LAN.

Si procesamos sus datos personales, estos podrán ser transmitidos y almacenados fuera del país donde usted está ubicado.

Si recolectamos sus datos personales dentro del Área Económica Europea o desde el área de LAN, la transferencia afuera de dicha área será realizada únicamente:

- A un receptor en una ubicación que provee un nivel adecuado de protección de datos personales; y/o
- Bajo un acuerdo que satisface los requisitos de la UE para la transferencia de datos personales a procesadores o controladores de datos fuera de la EEA, tal como cláusulas contractuales estándar aprobadas por la Comisión Europea.

Nuestro enfoque si el Reino Unido sale de la Unión Europea o del Área Económica Europea: ya aplicamos, y continuaremos aplicando, los controles arriba descritos si los datos personales recolectados dentro del Reino Unido son transferidos fuera de dicha región.

Con el propósito de proteger adecuadamente la transferencia de datos según el GDPR, PwC y Navex han adoptado las cláusulas contractuales normativas de la Comisión Europea (SCCS, por sus siglas en inglés), las cuales se consideran suficientes para proteger la transferencia de datos entre los controladores y procesadores de información que pudieran ubicarse fuera de la Unión Europea.

20. Menores de Edad

La Línea de Asistencia Ética de PwC no debe ser utilizada por menores de 18 años.

21. Puntos de contacto para consultas y ejercicio de derechos legales.

Podrá:

- presentar una solicitud [request](#) si deseas ejercitar un derecho legal en relación con sus datos personales; y/o
- presentar una consulta [enquiry](#) si tiene alguna pregunta sobre el manejo de sus datos personales por parte de PwC.



Vietnam

Effective December 20, 2023

PricewaterhouseCoopers in Vietnam (“PwC”, “us”, “our” or “we”) values your trust in us and respects the need to maintain security and confidentiality of the information you provide us, whether or not you are our client, an individual associated with one of PwC’s existing or potential clients, a registered user, a visitor to our website, or another individual who has business contact with us. This Privacy Statement describes why and how we process Personal Data, as defined below, collected through our websites, social media platforms, applications, products and/or services provided by PwC in Vietnam, and provides information about individuals’ rights with respect to their Personal Data.

By submitting or providing your Personal Data, either directly or via third-parties such as your employer, you consent to the use of your Personal Data that is collected by PwC and all persons involved in the provision of services, recruitment and communicating with you, in the manner as set out in this Privacy Statement. This Privacy Statement serves as our notice to the data subjects regarding our processing activities.

We recognise that transparency is an ongoing responsibility, and hence we keep this Privacy Statement under regular review. We shall have the right to modify, update or amend the terms of this Privacy Statement at any time, by placing the updated Privacy Statement on our website. Continuing to communicate with PwC or continuing to use PwC’s services following any modifications, updates or amendments to this Privacy Statement shall signify your acceptance of such modifications, updates or amendments.

If you have questions on privacy issues, please email us at vn_pwc_marketing@pwc.com.

Collection of Personal Data

We only collect Personal Data that is necessary for the agreed purposes.

We receive various types of Personal Data in the course of communicating you or your continuous use of PwC’s services, including but not limited to the following (“Personal Data”):

Chính Sách Bảo Mật Dữ Liệu Cá Nhân (cập nhật ngày tháng 20/12/23)

PricewaterhouseCoopers tại Việt Nam (“PwC” hoặc “chúng tôi”) trân trọng niềm tin của quý khách và đề cao vấn đề an ninh cũng như việc bảo mật dữ liệu quý khách cung cấp cho chúng tôi, bất kể quý khách là khách hàng của chúng tôi, cá nhân có liên quan đến khách hàng hiện tại hoặc tiềm năng của PwC, người dùng đã đăng ký tài khoản hay khách truy cập website, hoặc cá nhân có giao dịch với chúng tôi. Chính Sách Bảo Mật Dữ Liệu Cá Nhân này trình bày mục đích và cách thức chúng tôi xử lý Dữ Liệu Cá Nhân, như được định nghĩa bên dưới, và cung cấp thông tin về quyền của chủ thể Dữ Liệu Cá Nhân.

Bằng việc gửi hoặc cung cấp Dữ Liệu Cá Nhân của quý khách, bất kể trực tiếp hoặc thông qua bên thứ ba chẳng hạn như công ty của quý khách, quý khách đã đồng ý để PwC và các bên liên quan đến việc cung cấp dịch vụ, việc tuyển dụng và truyền thông của chúng tôi được sử dụng những dữ liệu đó theo các quy định trong Chính Sách Bảo Mật Dữ Liệu Cá Nhân này. Chính Sách Bảo Mật Dữ Liệu Cá Nhân này được xem là thông báo của chúng tôi cho các chủ thể dữ liệu liên quan đến các hoạt động xử lý của chúng tôi.

Với trách nhiệm phải luôn minh bạch thông tin, chúng tôi sẽ thường xuyên rà soát Chính Sách Bảo Mật Dữ Liệu Cá Nhân này. Chúng tôi có thể bổ sung, cập nhật hoặc điều chỉnh các điều khoản được nêu trong Chính Sách Bảo Mật Dữ Liệu Cá Nhân này khi cần thiết, bằng việc cập nhật bản mới lên trang web của chúng tôi. Việc tiếp tục tương tác với PwC hay tiếp tục sử dụng dịch vụ của PwC sau đó đồng nghĩa với việc quý khách chấp thuận những bổ sung, cập nhật và điều chỉnh đó.

Nếu quý khách có câu hỏi về các vấn đề liên quan tới Chính Sách Bảo Mật Dữ Liệu Cá Nhân, vui lòng gửi email cho chúng tôi theo địa chỉ vn_pwc_marketing@pwc.com.

Thu Thập Dữ Liệu Cá Nhân

Chúng tôi chỉ thu thập Dữ Liệu Cá Nhân cần thiết để thực hiện các mục đích đã thỏa thuận.

Trong quá trình quý khách tương tác hay tiếp tục sử dụng dịch vụ của PwC, chúng tôi nhận được các loại Dữ

- personal and contact details such as national registration identity card details and business card details; - financial details such as salary and other income and investments, benefits, tax status and other tax information; - any information which may identify you, your spouse or family members. When we process Personal Data to provide our services, our clients / you need to notify the data subjects concerned (e.g., clients' employees/customers) regarding how PwC will process that Personal Data, and obtain the data subjects' consent and authorisation for the clients / you to provide their Personal Data to us. In addition to the Personal Data provided to PwC directly, PwC may also collect your Personal Data from a variety of sources, including without limitation at any meetings, events, conferences, seminars, social media channels, or talks either organised, sponsored or attended by PwC, and/or from the cookies used on the website (please refer to the "Cookies" section). From time to time, you may also voluntarily provide PwC with unsolicited Personal Data – that is, information other than what PwC has requested (for example, through PwC's websites). If you do provide such information for any reason, you consent to PwC using that information in manners described in this Privacy Statement or as described at the point of disclosure. Furthermore, when providing such unsolicited information, we ask that you do not provide any sensitive information such as race or ethnic origin, political opinions, religious beliefs, health, genetic, or biometric data. We do not collect Personal Data of anyone below the age of 18. To the extent that you have provided (or will provide) Personal Data about your family members, spouse and/or other dependents that are below the age of 18, you confirm that you have explained to them that their Personal Data will be provided to and processed by us and you represent and warrant that you have obtained their consent to the processing (including disclosure and transfer) of their Personal Data in accordance with this Privacy Statement.	Liệu Cá Nhân khác nhau bao gồm nhưng không giới hạn ở những dữ liệu sau (“Dữ Liệu Cá Nhân”): - Thông tin về cá nhân và địa chỉ liên lạc thể hiện trên giấy chứng minh nhân thân công dân và danh thiếp; - Thông tin về tài chính như tiền lương, các khoản thu nhập và đầu tư khác, các khoản phụ cấp, hồ sơ thuế cá nhân và thông tin thuế khác; - Bất cứ thông tin nhận dạng cá nhân nào của quý khách, của vợ hoặc chồng và các thành viên gia đình của quý khách. Khi chúng tôi xử lý Dữ Liệu Cá Nhân để cung cấp dịch vụ, khách hàng/quý khách cần thông báo cho chủ thể dữ liệu có liên quan (ví dụ như nhân viên/khách hàng của quý khách) về cách PwC sẽ xử lý Dữ Liệu Cá Nhân đó, đồng thời nhận được sự đồng ý và ủy quyền của chủ thể dữ liệu để khách hàng/quý khách cung cấp Dữ Liệu Cá Nhân của họ cho chúng tôi. Ngoài những Dữ Liệu Cá Nhân được trực tiếp cung cấp cho PwC, chúng tôi có thể thu thập Dữ Liệu Cá Nhân của quý khách từ các nguồn khác bao gồm nhưng không giới hạn: cuộc họp, sự kiện, hội thảo, hội nghị, các mạng xã hội, hay các buổi tọa đàm do PwC tổ chức, tài trợ hoặc tham dự và/hoặc từ các tệp lưu trữ ghi nhận được trên trang web (vui lòng tham khảo mục Cookies dưới đây). Tại từng thời điểm, quý khách có thể tự cung cấp thêm cho PwC các Dữ Liệu Cá Nhân ngoài những thông tin mà PwC đã yêu cầu (ví dụ: thông qua trang web PwC). Khi quý khách cung cấp thông tin cho PwC với bất cứ lý do gì, đồng nghĩa với việc quý khách đồng ý để PwC sử dụng thông tin đó theo cách thức được nêu trong Chính Sách Bảo Mật Dữ Liệu Cá Nhân này hoặc được nêu tại thời điểm quý khách chia sẻ những thông tin đó. Ngoài ra, khi chủ động cung cấp thông tin, quý khách vui lòng không cung cấp những dữ liệu mang tính nhạy cảm ví dụ như: nguồn gốc chủng tộc và dân tộc, quan điểm chính trị, niềm tin tôn giáo, sức khỏe, dữ liệu di truyền hoặc sinh trắc học. Chúng tôi không thu thập Dữ Liệu Cá Nhân của bất kỳ người nào dưới 18 tuổi. Nếu quý khách đã cung cấp (hoặc sẽ cung cấp) Dữ Liệu Cá Nhân về các thành viên gia đình, vợ/chồng, những người phụ thuộc khác dưới 18 tuổi của quý khách, quý khách xác nhận rằng quý

Purpose of processing Personal Data

We may process your Personal Data for the purposes in connection with the services you have requested, for the activities you have attended or enquired, which shall include but are not limited to:

- performing our services and other contractual arrangements
- security, quality and risk management activities such as:
 - security monitoring such as automated scans to identify harmful emails
 - service monitoring for quality assurance
 - client/engagement acceptance procedures
- complying with any requirement of law, regulation or professional body of which we are a member. We are required to keep certain records to demonstrate that our services satisfy those compliance obligations which may contain Personal Data
- administering, managing and developing our business and services such as:
 - managing our relationship with existing and prospective clients
 - recruitment activities
 - developing our businesses and services, such as identifying client needs and
 - improvements in service delivery
 - maintaining and using IT systems
 - hosting or facilitating the hosting of events
 - administering and managing our website and systems and applications
 - performing analytics for reporting and statistical purposes
- providing information about us and our range of services. We may send you industry updates and insights, information about our services that may be relevant to you, and invites to events.

Disclosure

We will only disclose Personal Data to others for business purposes as explained above and where we are legally permitted to do so, including but not limited to the following circumstances:

khách đã giải thích với người này về việc Dữ Liệu Cá Nhân của họ sẽ được cung cấp cho chúng tôi và được chúng tôi xử lý, đồng thời quý khách cam đoan rằng quý khách đã được những người này đồng ý cho chúng tôi xử lý Dữ Liệu Cá Nhân của họ (bao gồm việc cung cấp và chuyển dữ liệu) theo Chính Sách Bảo Mật Dữ Liệu Cá Nhân này.

Mục Đích Xử Lý Dữ Liệu Cá Nhân

Chúng tôi có thể xử lý Dữ Liệu Cá Nhân của quý khách cho những mục đích liên quan tới các dịch vụ quý khách đã yêu cầu và các hoạt động quý khách đã tham gia hoặc hỏi thông tin, bao gồm nhưng không giới hạn:

- thực hiện các dịch vụ của chúng tôi và các thỏa thuận hợp đồng khác.
- quản lý an toàn thông tin, quản lý rủi ro và chất lượng ví dụ như:
 - giám sát bảo mật, gồm quy trình quét tự động để phát hiện các email có hại
 - giám sát dịch vụ để đảm bảo chất lượng
- thủ tục chấp nhận khách hàng/dịch vụ
- tuân thủ yêu cầu của pháp luật, các quy định hoặc của cơ quan chuyên môn mà chúng tôi là thành viên. Chúng tôi phải lưu trữ một số hồ sơ để chứng minh tính tuân thủ của mình và các hồ sơ lưu trữ đó có thể chứa Dữ Liệu Cá Nhân.
- vận hành, quản lý, phát triển kinh doanh và dịch vụ của chúng tôi ví dụ như:
 - quản lý mối quan hệ của chúng tôi với khách hàng hiện tại và khách hàng tiềm năng
 - hoạt động tuyển dụng
 - phát triển kinh doanh và dịch vụ của chúng tôi, chẳng hạn như xác định nhu cầu của khách hàng và cải thiện trong việc cung cấp dịch vụ
 - duy trì và sử dụng hệ thống công nghệ thông tin
 - tổ chức hoặc hỗ trợ tổ chức các sự kiện
 - vận hành và quản lý trang web cũng như các hệ thống và ứng dụng của chúng tôi
- thực hiện phân tích cho mục đích báo cáo và thống kê

• as required by law such as through subpoena, search warrant or other legal processes • to other PwC firms, subcontractors and/or service providers (please also refer to the "Cross-border transfer" section). When we disclose Personal Data to others, we put in place appropriate contractual and/or comparable safeguards required by applicable data protection legislation to protect the Personal Data being transferred. Third-party links There are several places throughout pwcglobal.com and pwc.com that may link to other websites that do not operate under pwcglobal.com or pwc.com's privacy practices. When you follow links to other websites, PwC's privacy practices no longer apply. We encourage visitors to review each site's privacy policy before disclosing any Personal Data. Retention The Personal Data you submit to us (as referred to in the "Collection of Personal Data" section) will only be retained for as long as is required for the purposes for which it was collected, or as required by law, regulation or professional standards and to establish, exercise or defend our legal rights. We retain contact information (such as mailing list information) until a user unsubscribes or requests that we delete that information. If you choose to unsubscribe from a mailing list, we may still keep limited information about you so that we are able to honour your request. Security We have implemented generally accepted standards of technology and operational security in order to protect your Personal Data (as referred to in the "Collection of Personal Data" section) from loss, misuse, alteration or destruction. In particular, we ensure that all appropriate confidentiality obligations and technical and organisational security measures are in place, to prevent any unauthorised or unlawful disclosure or processing of such information and data and to prevent the accidental loss, destruction of or damage to such information and data. Only our authorised personnel are provided access to Personal Data, and these employees	• cung cấp thông tin về chúng tôi và phạm vi dịch vụ của chúng tôi. Chúng tôi có thể gửi cho quý khách thông tin cập nhật và bài phân tích về các lĩnh vực và các dịch vụ của chúng tôi có thể hữu ích cho quý khách và thư mời tham gia các sự kiện. Chia sẻ Dữ Liệu Chúng tôi sẽ chỉ chia sẻ Dữ Liệu Cá Nhân để thực hiện các mục đích kinh doanh như nêu trên và khi được pháp luật cho phép, bao gồm nhưng không giới hạn các trường hợp sau: • theo yêu cầu pháp luật, ví dụ theo triệu tập của tòa, theo yêu cầu khám xét hoặc các thủ tục tố tụng khác • cho các công ty thành viên khác trong mạng lưới PwC, nhà thầu phụ, các nhà cung cấp dịch vụ (vui lòng tham khảo mục Chuyển Dữ Liệu Ra Nước Ngoài). Khi chia sẻ Dữ Liệu Cá Nhân cho các bên khác, chúng tôi áp dụng các biện pháp bảo vệ dữ liệu thông qua hợp đồng hoặc trên cơ sở đáp ứng các yêu cầu theo quy định pháp luật hiện hành để bảo vệ Dữ Liệu Cá Nhân. Liên Kết Ngoài Có một số liên kết thông qua trang pwcglobal.com và pwc.com sẽ dẫn quý khách tới các trang web khác không áp dụng Chính Sách Bảo Mật Dữ Liệu Cá Nhân của pwcglobal.com hoặc pwc.com. Khi quý khách chấp nhận sử dụng liên kết dẫn tới các trang web khác, các điều khoản trong Chính Sách Bảo Mật Dữ Liệu Cá Nhân của PwC không có hiệu lực. Chúng tôi khuyên quý khách nên tham khảo Chính Sách Bảo Mật Dữ Liệu Cá Nhân của từng trang web trước khi cung cấp Dữ Liệu Cá Nhân. Lưu Trữ Các Dữ Liệu Cá Nhân quý khách đã cung cấp (vui lòng tham khảo mục Thu Thập Dữ Liệu Cá Nhân) sẽ chỉ được lưu trữ trong thời hạn cần thiết nhằm phục vụ cho các mục đích tại thời điểm quý khách cung cấp thông tin hoặc theo quy định của pháp luật, các quy định hoặc chuẩn mực hành nghề và để thiết lập, thực hiện hoặc bảo vệ các quyền hợp pháp của chúng tôi. Chúng tôi lưu trữ thông tin liên hệ (ví dụ như thông tin trong danh sách gửi thư) cho đến khi người dùng hủy

have agreed to ensure the confidentiality of this information.

However, the electronic transmission of information cannot be guaranteed to be secure or error free, and such information could be intercepted, corrupted, lost, destroyed, arrive late or incomplete or otherwise be adversely affected or unsafe to use. Accordingly, while we endeavour to protect Personal Data, we cannot guarantee the security of data transmitted to or by us.

Where a security incident arises, we shall respond to the incident, assess the likely impact of the incident, and take necessary actions to bring the incident under control, including reporting to the relevant regulator, as required.

Cross-border transfer

Personal Data collected by PwC may be transferred to other PwC member firms of the worldwide PwC organisation, where it is necessary to meet the purposes for which you have submitted the data, and as described in the “Purpose of processing” section.

Your Personal Data may also be transferred to third-party service providers who process information on PwC's behalf, including providers of information technology, identity management, website hosting and management, data analysis, data back-up, security and storage services. As a result, your Personal Data may be transferred outside the country where you are located. This includes countries and regions outside the European Economic Area (EEA), and countries or regions that do not have laws that provide specific protection for personal information. For a list of countries and regions where PwC firms are located, please see <https://www.pwc.com/gx/en/about/office-locations.html>.

The following additional terms apply to the processing of EEA Personal Data:

- where we act as a controller, we may process Personal Data for any of the purposes set out in this Privacy Statement.
- where we act as processor in relation to your Personal Data, we will: (a) process it only on your lawful written instructions; (b) implement appropriate measures designed to ensure its security, including by imposing confidentiality

đăng ký hoặc yêu cầu chúng tôi xóa thông tin đó. Nếu quý khách chọn hủy đăng ký khỏi danh sách gửi thư, chúng tôi vẫn có thể giữ lại một phần thông tin về quý khách để chúng tôi có thể thực hiện khi quý khách có yêu cầu.

An Ninh

Chúng tôi tiến hành những tiêu chuẩn về công nghệ và vận hành an ninh được chấp nhận rộng rãi nhằm bảo vệ Dữ Liệu Cá Nhân của quý khách (như liệt kê ở mục “Thu Thập Dữ Liệu Cá Nhân” nêu trên) không bị mất, lạm dụng, thay đổi hoặc bị hủy hoại. Cụ thể, chúng tôi đảm bảo thực hiện mọi nghĩa vụ bảo mật dữ liệu cần thiết cũng như tiến hành các biện pháp an ninh về tổ chức và kỹ thuật nhằm ngăn chặn mọi hành vi cung cấp hoặc xử lý thông tin, dữ liệu bất hợp pháp hoặc trái phép, và ngăn chặn sơ xuất gây mất mát, hư hỏng hoặc thiệt hại tới những thông tin, dữ liệu đó. Chỉ những nhân viên có thẩm quyền mới được phép truy cập vào Dữ Liệu Cá Nhân và những nhân viên này chịu sự ràng buộc về nghĩa vụ bảo mật những dữ liệu đó.

Tuy nhiên, việc truyền dữ liệu điện tử không thể được đảm bảo là an toàn hoặc không có lỗi, mà dữ liệu đó có thể bị chặn, bị hỏng, bị mất, bị phá hủy, chậm trễ hoặc không đầy đủ hoặc bị ảnh hưởng xấu hoặc không an toàn khi sử dụng. Do đó, mặc dù chúng tôi luôn cố gắng bảo vệ Dữ Liệu Cá Nhân, chúng tôi không thể đảm bảo tính an toàn của dữ liệu được truyền đến hoặc truyền đi.

Khi xảy ra sự cố bảo mật, chúng tôi sẽ ứng phó với sự cố, đánh giá tác động có thể xảy ra và thực hiện các hành động cần thiết để kiểm soát sự cố, bao gồm việc báo cáo cho cơ quan quản lý có liên quan theo quy định.

Chuyển Dữ Liệu Ra Nước Ngoài

Dữ Liệu Cá Nhân được thu thập bởi PwC có thể được chuyển tới các công ty thành viên thuộc mạng lưới toàn cầu của PwC khi cần thiết, nhằm đáp ứng các mục đích mà quý khách đã gửi dữ liệu và như được mô tả trong phần “Mục đích xử lý”:

Dữ Liệu Cá Nhân của quý khách cũng có thể được chuyển tới các bên thứ ba cung cấp dịch vụ - là bên thay mặt PwC phụ trách xử lý dữ liệu, bao gồm nhà

obligations on relevant personnel; (c) transfer it only to sub-processors under a written contract which imposes obligations consistent with those in this clause, and only when you authorise us to transfer your personal data to them; and (d) notify you without undue delay after becoming aware of a data breach in respect of any EEA Personal Data. • where recipients are located outside the EEA, we will carry out such transfers only where we have a lawful basis to do so. Cookies Cookies may be used on our site. "Cookies" are small text files placed on your hard drive that assist us in providing a more customised website experience. For example, a cookie can be used to store registration information in an area of the site so that a user does not need to re-enter it on subsequent visits to that area. It is PwC's policy to use cookies to make navigation of our websites easier for visitors and to facilitate efficient registration procedures. Site statistics are compiled by third parties, and therefore your Internet Protocol ("IP") address will be passed to third parties for statistical reporting only. Where PwC collects information through our website, we automatically collect certain non-Personal Data regarding website use that does not identify you, including but not limited to: the IP address of your computer, the IP address of your internet service provider, the date and time of your access to the website, the operating system you are using, the sections of the website you visit, the content you download from website, and the internet address of the website from which you linked directly to PwC's website. PwC may use non-Personal Data to compile tracking information reports regarding site user demographics and site traffic patterns. None of the tracking information in the reports can be connected to your identity. If you are concerned about cookies, most browsers permit individuals to decline cookies by changing the privacy settings on their browser. In most cases, a visitor may refuse a cookie and still fully navigate our websites; however, other functionality on the site may be impaired. After termination of the visit to our site, you can always delete the cookies from your system if you wish.	cung cấp dịch vụ công nghệ thông tin, quản lý định danh, quản lý máy chủ, phân tích dữ liệu, sao lưu dữ liệu, dịch vụ an ninh và lưu trữ. Do đó, Dữ Liệu Cá Nhân của quý khách có thể được chuyển ra khỏi vùng lãnh thổ quốc gia nơi quý khách đang sinh sống, kể cả các quốc gia và vùng lãnh thổ ngoài Khu vực Kinh tế Châu Âu (EEA) và các quốc gia hoặc vùng lãnh thổ không có luật bảo vệ Dữ Liệu Cá Nhân. Để biết danh sách các quốc gia và khu vực có trụ sở của các công ty PwC, vui lòng xem https://www.pwc.com/gx/en/about/office-locations.html. Các điều khoản bổ sung sau áp dụng cho việc xử lý Dữ Liệu Cá Nhân EEA: • khi chúng tôi là bên kiểm soát, chúng tôi có thể xử lý Dữ Liệu Cá Nhân cho bất kỳ mục đích nào được nêu trong Chính Sách Bảo Mật Dữ Liệu Cá Nhân này. • _____ khi chúng tôi là bên xử lý Dữ Liệu Cá Nhân của quý khách, chúng tôi: (a) chỉ xử lý dữ liệu trên cơ sở chấp thuận hợp pháp bằng văn bản của quý khách; (b) thực hiện các biện pháp thích hợp đảm bảo an toàn thông tin, bao gồm ràng buộc nghĩa vụ bảo mật đối với các nhân viên liên quan; (c) chỉ chuyển giao cho nhà thầu phụ theo hợp đồng bằng văn bản với các nghĩa vụ phù hợp với điều khoản này và khi quý khách cho phép chúng tôi chuyển Dữ Liệu Cá Nhân của quý khách cho họ; và (d) thông báo cho quý khách ngay sau khi nhận biết có vi phạm liên quan đến Dữ Liệu Cá Nhân EEA. Cookies Cookies được sử dụng trên website của chúng tôi. "Cookies" là các tệp văn bản nhỏ được lưu trên ổ cứng máy tính của quý khách nhằm giúp tùy biến trải nghiệm website cho người dùng. Ví dụ, cookies được dùng để lưu trữ thông tin đăng nhập giúp người dùng không cần phải đăng nhập lại mỗi lần ghé thăm trang web đó. PwC có chính sách sử dụng cookies nhằm khiến việc điều hướng trang web dễ dàng hơn và tạo điều kiện thuận lợi cho quá trình đăng nhập. Dữ liệu thống kê trang web được xử lý bởi các bên thứ ba, và do đó, địa chỉ IP của quý khách sẽ được chuyển tới bên thứ ba chỉ với mục đích báo cáo thống kê. Khi PwC thu thập dữ liệu qua trang web của PwC, chúng tôi tự động thu thập những dữ liệu không mang tính cá nhân liên quan tới việc sử dụng trang web

Full details on the cookies in use on our website can be found on the Cookies information page.

Data subjects' rights

Subject to the limitations in the applicable law and the terms stated herein, you are entitled to certain rights in relation to the Personal Data we hold about you, including the rights to:

- request access to, rectification, and erasure of your Personal Data
- request for provision of your Personal Data
- object to or request the restriction of processing of your Personal Data
- withdraw your consent at any time (without affecting the lawful processing previously based on your authorisation).

Your exercise of these rights is subject to certain exemptions to safeguard public interest (e.g. the prevention or detection of crime) and our interests (e.g. the maintenance of legal privilege).

Note that it is necessary for PwC to collect and process Personal Data provided by you depending on the purposes for which your Personal Data is collected. If you choose not to provide us with such Personal Data or do not consent to this Privacy Statement, you/your organisation may not be able to use our product/service or otherwise deal with us.

If you would like to exercise any of these rights, please email us at vn_pwc_marketing@pwc.com or, where appropriate, contact us via the relevant website registration page. We will treat your requests in accordance with applicable legal requirements.

Complaints

We hope that you will never need to, but if you do want to complain about our use of Personal Data, please email us at vn_pwc_marketing@pwc.com the details of your complaint. We will look into and respond to any complaints we receive.

nhưng không xác định danh tính người dùng bao gồm nhưng không giới hạn như: địa chỉ IP của máy tính cá nhân, địa chỉ IP của nhà cung cấp dịch vụ Internet, ngày giờ truy cập trang web, hệ điều hành, các mục đã truy cập trên trang web, nội dung tải về từ trang web và địa chỉ trang web đã trực tiếp dẫn quý khách tới trang web của PwC. PwC có thể dùng những dữ liệu không mang tính cá nhân này để phục vụ cho những báo cáo thống kê về lưu lượng người truy cập trang web và hành vi sử dụng trang web. Các dữ liệu phân tích này đều không có khả năng xác định danh tính của quý khách.

Nếu quý khách không muốn sử dụng cookies, đa số các trình duyệt web đều cho phép người dùng từ chối cookies bằng cách thay đổi cài đặt riêng tư trên trình duyệt của họ. Việc từ chối cookies hầu như không gây ảnh hưởng tới việc điều hướng trang web. Tuy nhiên một số chức năng của trang web có thể bị ảnh hưởng. Sau khi hoàn thành việc truy cập trang web, quý khách vẫn có thể xóa cookies khỏi hệ thống nếu muốn. Vui lòng đọc thêm chi tiết về việc sử dụng cookies trên trang Thông tin về Cookies.

Quyền Của Chủ Thể Dữ Liệu

Trên cơ sở quy định pháp luật hiện hành và các điều khoản được nêu tại đây, quý khách có một số quyền nhất định liên quan đến Dữ Liệu Cá Nhân mà chúng tôi lưu trữ của quý khách, bao gồm các quyền:

- yêu cầu truy cập, chỉnh sửa và xóa Dữ Liệu Cá Nhân của quý khách
- yêu cầu cung cấp Dữ Liệu Cá Nhân của quý khách
- phản đối hoặc yêu cầu hạn chế xử lý Dữ Liệu Cá Nhân của quý khách
- rút lại sự đồng ý của quý khách bất cứ lúc nào (mà không ảnh hưởng đến quá trình xử lý hợp pháp trước đó dựa trên sự cho phép của quý khách)

Việc quý khách thực hiện các quyền trên còn phụ thuộc vào một số miễn trừ nhằm bảo vệ lợi ích chung (ví dụ: ngăn ngừa hoặc phát hiện tội phạm) và lợi ích của chúng tôi (ví dụ: bảo vệ quyền hợp pháp).

Xin lưu ý rằng PwC cần thu thập và xử lý Dữ Liệu Cá Nhân do quý khách cung cấp cho các mục đích mà Dữ Liệu Cá Nhân của quý khách được thu thập. Nếu quý



	khách chọn không cung cấp cho chúng tôi Dữ Liệu Cá Nhân đó hoặc không đồng ý với Chính Sách Bảo Mật Dữ Liệu Cá Nhân này, quý khách/tổ chức của quý khách có thể sẽ không sử dụng được sản phẩm/dịch vụ của chúng tôi hoặc giao dịch với chúng tôi. Nếu quý khách muốn thực hiện bất kỳ quyền nào, vui lòng gửi email cho chúng tôi theo địa chỉ vn_pwc_marketing@pwc.com hoặc liên hệ với chúng tôi qua trang đăng ký trên website có liên quan. Chúng tôi sẽ xử lý các yêu cầu của quý khách theo các quy định pháp luật hiện hành. Khiếu nại Chúng tôi hy vọng quý khách sẽ không phải khiếu nại về việc chúng tôi sử dụng Dữ Liệu Cá Nhân của quý khách, nhưng nếu có, xin vui lòng gửi email cho chúng tôi theo địa chỉ vn_pwc_marketing@pwc.com. Chúng tôi sẽ xem xét và trả lời mọi khiếu nại mà chúng tôi nhận được.____